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The British Fiscal-Military States, 1660–c.1783

THE BRITISH FISCAL-MILITARY STATES, 1660–c.1783

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The concept of the 'fiscal-military state', popularised by John Brewer in 1989, has become familiar, even commonplace, to many historians of eighteenth-century England. Yet even at the time of its publication the book caused controversy, and the essays in this volume demonstrate how recent work on fiscal structures, military and naval contractors, on parallel developments in Scotland and Ireland, and on the wider political context, has challenged the fundamentals of this model in increasingly sophisticated and nuanced ways.

Beginning with a historiographical introduction that places *The Sinews of Power* and subsequent work on the fiscal-military state within its wider contexts, and a commentary by John Brewer that responds to the questions raised by this work, the chapters in this volume explore topics as varied as finance and revenue, the interaction of the state with society, the relations between the military and its contractors, and even the utility of the concept of the fiscal-military state. It concludes with an afterword by Professor Stephen Conway, situating the essays in comparative contexts, and highlighting potential avenues for future research. Taken as a whole, this volume offers challenging and imaginative new perspectives on the fiscal-military structures that underpinned the development of modern European states from the eighteenth century onwards.

Aaron Graham is a British Academy Postdoctoral Fellow and Junior Research Fellow in History at Jesus College, Oxford. His publications include *Corruption, Party and Government in Britain, 1702–13*. His research examines the intersections of politics, finance and government in Britain and its empire between 1660 and 1840.

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The British Fiscal-Military States, 1660–c.1783

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Dublin and the counties of Dublin and Meath in 1699', in *Analecta Hibernica*, 43 (2012).

Patrick Walsh is an Irish Research Council/European Commission research fellow in the School of History at University College Dublin. He is the author of *The Making of the Irish Protestant Ascendancy: the Life of William Conolly, 1662–1729* (Woodbridge, 2010) and *The South Sea Bubble and Ireland: Money Banking and Investment, 1690–1721* (Woodbridge, 2014) as well as of articles published in *Eighteenth-Century Life, Historical Journal* and the *Scottish Historical Review*.

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Acknowledgements

The origins of this book and the conference that preceded it, held at Jesus College Oxford in September 2013, lie in a series of conversations between the two editors about the ways in which our ongoing research projects were forcing us to rethink the concept of the eighteenth-century 'fiscal-military state' as it operated and was experienced in these islands. We are therefore greatly indebted to Stephen Conway for identifying our shared research interests and for putting us in contact in 2012, and indeed for his generous support of both our joint and individual research activities ever since.

We are also especially grateful not just to the contributors to this volume but to all the participants at the original conference, who made it such a lively and intellectually challenging event. In particular we would like to thank Dr Perry Gauci, Professor Julian Hoppit, Professor Roger Knight and Dr Ivar McGrath for particular guidance and support during the preparation of this volume. John Brewer not only provided the intellectual inspiration for this book, but also readily agreed to our invitation to contribute a valuable reflection on the historiographical reverberations of his seminal text, *The Sinews of Power: War, Money and the English State, 1688–1783* (London, 1988), in the light of this work.

If money was the essential sinew of war, it is also vital to the smooth running of conferences and to the production of books like this one. We are therefore extremely grateful to the funding provided by the John Fell Fund of the University of Oxford; Jesus College, Oxford; the British Academy; and the Irish Research Council. We are also grateful to Jesus College, Oxford, for hosting the conference and providing such a supportive atmosphere for discussion.

Finally, we would like to thank Tom Gray and all his colleagues at Ashgate, for their enthusiasm and support for this project from its earliest stages. They have proved a pleasure to work with.

Aaron Graham
Patrick Walsh

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List of Principal Abbreviations

Add Ms	Additional Manuscript
BL	British Library
Brewer, *Sinews of power*	John Brewer, *The sinews of power: War, money and the English state, 1688–1783* (London, 1988)
CJI	*Journals of the House of Commons of the Kingdom of Ireland* (3rd edition)
DIB	James McGuire and James Quinn eds, *Dictionary of Irish Biography* (9 vols, Cambridge, 2009)
Dickson, *Financial revolution*	P.G.M. Dickson, *The financial revolution in England: A study of the development of public credit, 1688–1756* (London, 1967)
Econ Hist Rev	*The Economic History Review*
EHR	English Historical Review
HL	Huntington Library, Pasadena, CA
HMC	Historical Manuscripts Commission
LMA	London Metropolitan Archives
NLI	National Library of Ireland
NLS	National Library of Scotland
NMM	National Maritime Museum
NRS	National Records of Scotland
ODNB	H.G.C. Matthew and Brian Harrison eds, *Oxford Dictionary of National Biography* (Oxford 2004)
PRONI	Public Record Office of Northern Ireland
Stone, ed., *Imperial state at war*	Lawrence Stone ed., *An imperial state at war: Britain, 1689–1815* (London, 1994)
Storrs, *Fiscal-military state*	Christopher Storrs ed., *The fiscal-military state in eighteenth-century Europe: essays in honour of P.G.M. Dickson* (Farnham, 2009)
TCD	Trinity College Dublin
TNA	The UK National Archives (Kew)
V & A	Victoria and Albert Museum, London
WLCL	William L. Clements Library, Ann Arbor

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Chapter 1
Introduction

Aaron Graham and Patrick Walsh

The publication of John Brewer's *The Sinews of Power: War, Money and the English State*, in 1988, marked a historiographical watershed.[1] Introducing the concept of a 'fiscal-military state' organised primarily around the need to raise money for the conduct of war, and which therefore spent the vast majority of government revenue either directly on naval and military departments or on the interest payments on money borrowed for the purposes of waging war, Brewer's book offered a new and convincing interpretation of the steady rise of Britain (or England) to great power status in the eighteenth century. Since then, successive studies – inspired in part by *The Sinews of Power* – have confirmed some parts of this model and challenged others, stressing in particular the continued importance of private contractors and local elites to fiscal and military effectiveness, the limitations of bureaucratic reform and the adaptions needed to embed the state into the 'metropolitan provinces' of Scotland and Ireland, and their respective localities. In bringing together the most recent work on this topic, this volume argues that there were multiple 'fiscal-military states' within the British Isles between 1660 and 1783, distinguished by their geographical location, their public or private status, their fiscal or military focus and their degree of embeddedness within various civil and commercial societies. Acknowledging the continued importance of 'Weberian' bureaucratic reform and central diktat, this volume also argues that state structures were empowered by repeated negotiation between central authorities and local interest groups, whose active cooperation or tacit consent enabled it to operate.

The Sinews of Power

The Sinews of Power did not, however, emerge out of a historiographical vacuum. Instead it drew on an impressive body of work which had, since the 1960s, challenged the existing orthodoxies that viewed eighteenth-century Britain as under-taxed and under-bureaucratised, at least as compared to its

[1] John Brewer, *The sinews of power: war, money and the English state, 1688–1783* (London, 1988).

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continental rivals, notably France but also Prussia. Especially significant was a 1976 comparative study of British and French taxation by Patrick O'Brien and Peter Mathias, which highlighted the relative incidence of taxation in eighteenth-century Britain and France, and O'Brien's article on the greater *per capita* weight of British taxation between 1660 and 1815, published almost contemporaneously with *The Sinews of Power* in the *Economic History Review* in 1988.[2] Together these works helped to reinvigorate the study of the state's military and fiscal roles in the emergence of a powerful British imperial state in the eighteenth century.

These were not entirely new historiographical developments, and separate studies had long since made it clear that the state had not been a negligible presence within the British Isles in the eighteenth century. Work on the Customs service by Elizabeth Hoon and the excise and salt offices by Edward Hughes had already identified an extensive and reasonably intensive series of revenue hierarchies.[3] P.G.M. Dickson's magisterial 1967 study of the 'Financial Revolution' between 1688 and 1756 showed that a sophisticated system of public finance operated within and between this world, allowing the British state to raise increasingly large amounts of money, while studies of the British Treasury by Henry Roseveare, Stephen Baxter and J.E.D. Binney revealed bureaucratic elaboration as new structures emerged to take on these new functions.[4] Both Geoffrey Holmes and Gerald Aylmer had already identified a wider process of administrative growth that began under the English Republic during the 1650s, and had produced by the 1730s a class of professional and experienced public officials isolated from the immediate dictates of both politics and patronage.[5]

The same had been observed on the other side of the fiscal-military state, as naval and military officers and men became more permanent and professional than the more temporary forces of the sixteenth and early seventeenth centuries.

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[2] Peter Mathias and Patrick O'Brien, 'Taxation in England and France, 1715–1810', *Journal of European Economic History*, 5 (1976), pp. 601–50; Patrick O'Brien, 'The political economy of British taxation, 1660–1815', *Econ Hist Rev*, 41, (1988), pp. 1–32. See also Patrick O'Brien and Philip A. Hunt, 'The rise of a fiscal state in England, 1485–1815', *Historical Research*, 66 (1993), pp. 129–76.

[3] E.E. Hoon, *The organisation of the English customs system, 1696–1786* (2nd ed., Newton Abbot, 1968); Edward Hughes, *Studies in administration and finance, 1558–1825, with special reference to the history of salt taxation in England* (Manchester, 1934).

[4] P.G.M. Dickson, *The financial revolution in England: a study of the development of public credit, 1688–1756* (London, 1967); Henry Roseveare, *The financial revolution 1660–1760* (London, 1991); Stephen Baxter, *The development of the treasury, 1660–1702* (Cambridge, MA, 1957); J.E.D. Binney, *British public finance and administration, 1774–92* (Oxford, 1958).

[5] Geoffrey Holmes, *Augustan England: professions, state and society, 1680–1730* (London, 1982), pp. 239–61; G.E. Aylmer, *The state's servants: the civil service of the English Republic, 1649–1660* (London, 1973).

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Studies of the navy by John Ehrman and Daniel Baugh had already pointed out that naval infrastructure expanded during the eighteenth century, while other works by David Syrett, Arthur Bowler and Norman Baker had highlighted the considerable increase in both naval and military activity of the British state during the American Revolutionary War.[6] Geoffrey Holmes had similarly discussed the processes of professionalisation among naval and military officers from the end of the seventeenth century, as they took on new standards of professional behaviour, education and competency.[7] This transformation was made manifest in shifting patterns of behaviour, as officers moved away from a martial culture focussed on personal honour and reputation towards forms of behaviour centred on duty, obligation, restraint and competence. New cultural stereotypes such as Captain Plume in George Farquhar's *The Recruiting Officer* (1706), who declared that he would not duel to defend his personal honour, but for a new recruit for the Queen's army 'I'll fight knee-deep', encapsulated this change.

Although Brewer and O'Brien therefore broke new ground in some respects, this had a disproportionate impact because it had already been prepared. *The Sinews of Power*, for example, drew heavily on existing studies even as it situated the growth of a bureaucratic excise service squarely within Weberian models of efficient administration, and completed rather than challenged Dickson's work on public finance by suggesting that the creation of a firm revenue base had underpinned the extraordinary rise in public borrowing after 1688.[8] Thus the importance of *The Sinews of Power* was that it consolidated an enormous body of existing scholarship that had begun, in a piecemeal fashion, to undermine the foundations of historical orthodoxy, and supplied a simple and relatively robust model that placed them into context. Scattered evidence of administrative development in England – and England was Brewer's explicit focus – could now be understood as a wider process that began after 1688 and gradually percolated through the fiscal and military components of the British state for the next 90 years, laying the foundations of Britain's improbable imperial power. Moreover, further chapters emphasised that this had been carried out within the framework of a parliamentary democracy, rather than by imposing these developments upon an unwilling populace. The heavy presence of military officers and

[6] John Ehrman, *The navy in the war of William III: its state and direction* (Cambridge, 1957); Daniel Baugh, *British naval administration in the age of Walpole* (Princeton, NJ, 1965); David Syrett, *Shipping and the American war 1775–83: a study of British transport organisation* (London, 1970); R. Arthur Bowler, *Logistics and the failure of the British army in America, 1775–1783* (Princeton, NJ, 1975); Norman Baker, *Government and contractors: the British treasury and war supplies 1775–1783* (London, 1971).

[7] Holmes, *Augustan England*, pp. 262–87.

[8] For Brewer's acknowledgment of Dickson's influence, see *Sinews of power*, p. 88. See also his reflections on *Sinews of power* in this volume.

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financial officials in Parliament demonstrated that the state was under political control, and the infusion of parliamentary authority into increasingly intrusive and demanding state structures provided them with unimpeachable legitimacy.

The Sinews of Power therefore addressed questions that had not always been asked but whose import now seemed obvious, and then offered a clear and convincing model to explain how and why the British fiscal-military state had developed. Its impact on scholarly debate was immediately apparent, and extended across disciplinary boundaries. Economists seeking to build on arguments first developed by Douglass North in the early 1980s about the importance of institutional growth found that both Brewer's and O'Brien's work provided an empirical basis for their theoretical arguments and assumptions about England or Britain's precocious pace of development in the decades after 1688.[9] The wide, if qualified, acceptance by historians of Brewer's thesis could be seen in the contributions to the collective volume edited by Lawrence Stone entitled *An Imperial State at War: Britain, 1689–1815*, which explored the ramifications of Brewer's arguments and probed his conclusions further, chronologically, spatially and thematically.[10]

Significantly *An Imperial State at War* expanded upon Brewer's timeframe to include the French Revolutionary and Napoleonic wars, thereby addressing the emphasis placed by some reviewers of *The Sinews of Power* on the decision to conclude in 1783.[11] This date marked not just the conclusion of the American War but also the creation of numerous parliamentary commissions of enquiry whose reports queried the efficiency of the British fiscal-military state, including several key aspects of the excise service. Despite these and other caveats, including the lack of attention devoted to war, Brewer's book has set the terms of much subsequent work, both on Britain and beyond, as can be seen in important collections on Britain and Germany, co-edited by Brewer himself, the series of volumes on European state formation edited by Richard Bonney as well as work by Christopher Storrs on Savoy.[12] More recently, collaborations between British and Spanish scholars have led to important comparative works

[9] Douglass North, *Structure and change in economic history* (New York, 1981).

[10] Lawrence Stone, ed., *An imperial state at war: Britain, 1689–1815* (London, 1994).

[11] Julian Hoppit, 'Review of *The sinews of power: war money and the English state* by John Brewer and *War and the economy in the age of William III and Marlborough* by D.W. Jones', *Historical Journal*, 33 (1990), pp. 248–50.

[12] John Brewer and Eckhart Hellmuth, eds, *Rethinking Leviathan: the eighteenth-century state in Britain and Germany* (Oxford, 1999); Richard Bonney, ed., *The rise of the fiscal state in Europe, c. 1200–1815* (Oxford, 1999), W.M. Ormrod, Margaret Bonney and Richard Bonney, eds, *Crises, revolutions and self-sustained growth: essays in European fiscal history, 1130–1830* (Stanford, CA, 1999); Christopher Storrs, *War, diplomacy and the rise of Savoy, 1690–1720* (Cambridge, 1999); and Christopher Storrs, ed., *The fiscal-military state in eighteenth-century Europe: essays in honour of P.G.M. Dickson* (Farnham, 2009).

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on the British and Iberian imperial states.[13] Other historians have turned their focus inwards and examined the fiscal-military state at a local level or within other parts of the British and Irish archipelago, notably Thomas Bartlett and Charles Ivar McGrath on Ireland and Andrew Mackillop on Scotland.[14] Meanwhile the wider imperial dimension has received some attention in the work of Christopher Bayly and Peter Marshall.[15] The domestic English context has not been neglected either, and scholars such as Michael Braddick, Julian Hoppit, Joanna Innes and others have used Brewer's framework to consider how the bureaucracy of the English state actually worked in partnership with Parliament in the eighteenth century.[16]

This edited collection, and the conference that preceded it, arose from a conviction that many of these works have, in framing themselves against the model presented by Brewer in *The Sinews of Power*, exposed some of its most important but hitherto undelineated limitations. Its geographical focus, for example, was on England and English developments, as was Dickson's earlier study of the Financial Revolution.[17] Subsequent studies which examine the Irish and Scottish experiences of, and contributions to, the wider imperial fiscal-military state have suggested alternative models for state formation in Great Britain and Ireland.[18] To borrow a phrase developed by Sean Connolly for Ireland and Huw Bowen for Wales, and since adapted by Andrew MacKillop for Scotland, these 'metropolitan provinces' made vitally important contributions

[13] H.V. Bowen and A. González Encisco, eds, *Mobilising resources for war: Britain and Spain at work during the early-modern period* (Pamplona, 2006); Stephen Conway and Rafael Torres Sánchéz, eds, *The spending of states: military expenditure during the long eighteenth century: patterns, organisation and consequences, 1650–1815* (Saarbrucken, 2011).

[14] Thomas Bartlett, 'From Irish state to British Empire: reflections on state-building in Ireland, 1690–1830', *Études irlandaises 20: l'etat en Irlande* (1995), pp. 23–39 Charles Ivar McGrath, *Ireland and empire, 1692–1770* (London, 2012); and Andrew Mackillop, 'The political culture of the Scottish Highlands from Culloden to Waterloo', *Historical Journal*, 46 (2003), pp. 511–32.

[15] C.A. Bayly, 'The British fiscal-military state and indigenous resistance: India, 1750–1820', in Stone, ed., *Imperial state at war*, pp. 322–54. P.J. Marshall, *The making and unmaking of empires: Britain, India and America c. 1750–1783* (Oxford, 2005).

[16] Michael Braddick, *The nerves of state: taxation and the financing of the English state, 1558–1714* (Manchester, 1996); Braddick, *State formation in early-modern England, c. 1550–1700* (Cambridge, 2000); Joanna Innes, *Inferior politics: social problems and social policies in eighteenth-century Britain* (Oxford, 2009); Julian Hoppit, ed., *Parliaments, nations and identities in Britain and Ireland, 1660–1850* (Manchester, 2003); and Hoppit, 'The nation, the state and the first industrial revolution', *Journal of British Studies*, 50 (2011), pp. 307–31.

[17] Dickson, *Financial revolution*, p. xvii.

[18] Christopher Fauske and Charles Ivar McGrath, eds, *Money, power and print: interdisciplinary studies on the financial revolution in the British Isles* (Newark, 2008); Daniel Carey and Christopher Finlay, eds, *The empire of credit: the financial revolution in Britain, Ireland and America, 1688–1815* (Dublin, 2011).

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to the fiscal-military states of the British Isles, even if they could also be the sites of bitter contests within that state.[19] The chapters in this book move beyond these recent studies by fully incorporating the experiences of the Irish and the Scots into the wider British picture, rather than by shining light on them in isolation, thereby building on the approach taken by those British historians such as David Hayton, Peter Marshall and Stephen Conway who have sought to integrate the histories of the three or four constituent components of these islands long before it became either fashionable or commonplace.[20]

If challenges have been posed to the exclusively English character of *The Sinews of Power*, Christopher Storrs has also noted that, in comparing the British fiscal-military state with its European counterparts, Brewer 'to some extent caricatures the experience of the latter', and that consequently there 'is a need for a more wide-ranging and up-to-date comparative study of the varieties of fiscal-military state in the "long eighteenth century" in Europe'.[21] This an area that has increasingly attracted attention, especially perhaps from fiscal historians who have been wary both of the problems caused by the over-reliance of earlier generations on the influential analysis of Joseph Schumpeter, itself produced in the particular and peculiar context of post-World War One Vienna, and by the insufficiency of the Anglo-Dutch model, as exemplified by Brewer's work, to fully explain the complex pattern of continental developments.[22] Some of most recent contributions to this field have instead stressed the need for a transnational Eurasian or global perspective, and although this lies outside the scope of this book, some of the chapters presented here, notably that by Matthew Dziennik, may perhaps suggest how this might be done.[23]

More broadly, the entire concept of a 'fiscal-military state' has been subjected to challenge. A number of historians prefer the term 'fiscal state', perhaps reflecting

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[19] On the independent development and use of the term 'metropolitan provinces' for Wales and Ireland see H.V. Bowen *Elites, enterprise and the making of the British overseas empire, 1688–1775* (London, 1996), pp. 154–5 and S.J. Connolly, *Divided kingdom: Ireland, 1630–1800* (Oxford, 2008), pp. 208–48, while for its application to Scotland see Andrew Mackillop's chapter in this volume as well as his 'Fashioning a 'British' Empire: Sir Archibald Campbell of Inverneil and Madras, 1785–9', in Idem and Steve Murdoch, eds, *Military governors and imperial frontiers: a study of Scotland and empires* (Brill, 2003), pp. 205–32.

[20] D.W. Hayton, *Ruling Ireland, 1685–1742: politics, politicians and parties* (Woodbridge, 2004); Stephen Conway, *The British Isles and the American war of independence* (Oxford, 2000); Idem, *War state and society, in mid-eighteenth-century Britain and Ireland* (Oxford, 2006); and Marshall, *The making and unmaking of empires*.

[21] Storrs, 'Introduction: the fiscal military state in the long eighteenth century', in Idem, ed., *Fiscal-military state*, pp. 5–6.

[22] See Ormrod, Bonney and Bonney, 'Introduction' in Idem, eds, *Crises Revolutions and self-sustained growth*, pp. 1–21.

[23] See especially Bartolomé Yn-Casalilla and Patrick K. O'Brien with Francisco Comín Comín, eds, *The rise of fiscal states: a global history, 1500–1914* (Cambridge, 2012).

the long-standing focus of much work in this area on the revenue or income side of the national accounts rather than its expenditure, although definitions of what a fiscal state is or was remain rather contested.[24] N.A.M. Rodger has also recently suggested that the British Isles enjoyed a 'fiscal-naval' rather than 'fiscal-military' state, 'distinguished by its commitment to a capital-intensive, high-technology mode of warfare demanding long-term state investment'.[25] Because naval superiority required an extensive array of dockyards, shipyards, victualling and ordnance yards, as well as the ships themselves, 'fiscal-naval' states required more stable government and more reliable financial and administrative support than purely 'fiscal-military' states, where the relative demands made by land forces were less. Other studies have also highlighted the immense amount of money spent, even within an ostensibly 'fiscal-military state', on non-military applications such social welfare and economic subsidies such as the corn, linen and flax bounties, while Michael Braddick and Steve Hindle, have contrasted the relative success of the English state before 1640 in social regulation and welfare with its fiscal and military limitations.[26]

Finally, and most fundamentally, the fiscal and military developments that lay at the heart of *The Sinews of Power* have increasingly come under question, as the two subsequent sections will show. Several recent works emphasise a wider pattern of fiscal innovation stretching back to the 1640s at least, and the introduction of new customs, excise and land taxes in England and Scotland. Other studies have questioned the particular focus that both Brewer and O'Brien placed upon the excise as the cornerstone of British government finance, demonstrating that the customs and land taxes accounted for a much greater proportion of total revenue than has previously been allowed for. The overall stress upon Weberian bureaucratic development has been elaborated in some cases, but challenged in others, with studies emphasising the continued importance of cooperation and negotiation with local and sectional interests in the process of revenue collection. On the military and naval side of the state, studies of recruitment and popular mobilisation have demonstrated the superiority and effectiveness of more informal forms of state administration, while other works have emphasised the continued importance of private contractors in the supply of raw materials and finished goods, as well as a turn-key or off-the-shelf logistical infrastructure that could sometimes operate more effectively than a centralised bureaucracy.

[24] On this see Bonney, ed., *The fiscal state*.

[25] N.A.M. Rodger, 'From the "Military Revolution" to the "Fiscal-Naval State"', *Journal for Maritime Research*, 13 (2011), pp. 119–28 at pp. 122–3.

[26] Joanna Innes, 'The domestic face of the military-fiscal state: government and society in eighteenth century Britain', in Stone, ed., *Imperial state at war*, pp. 96–127; Braddick, *State Formation*; Steve Hindle, *The state and social change in early modern England, c. 1550–1640* (Basingstoke, 2000).

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Yet these caveats do not contest the fundamental importance of *The Sinews of Power*, together with the complementary work of O'Brien and the contributors to the *Imperial State at War*, in setting the research agenda for a whole generation of historians. The remainder of this introductory chapter considers in more detail how far both past and present scholarship, including the individual chapters presented in this collection, have either confirmed or challenged the model of the British 'fiscal-military state' presented by Brewer in *The Sinews of Power*, before turning its attention to the areas that seem to offer the greatest scope for future research.

Revenue and Finance

Cicero famously argued that 'The sinews of war are infinite money', an argument recast for an eighteenth-century audience in Joseph Addison's 'Essay on Public Credit'. *The Sinews of Power* takes its cue from these texts, and the emphasis throughout the book is on the income side of the English state's national accounts.[27] More specifically, Brewer's emphasis was on taxation rather than on the innovations in public credit and debt-financing collectively termed the 'Financial Revolution'. This was partly an acknowledgement of Dickson's ground-breaking work in this area, but it also recognised the crucial importance of excise taxation in creating an essential precondition for public borrowing. O'Brien similarly emphasised the role of an increasingly efficient taxation apparatus, although he rooted his discussion in a much longer chronological context stretching back to the late fifteenth century. Writing contemporaneously and from a different disciplinary background, the economists Douglass North and Barry Weingast stressed the significance of government borrowing, albeit backed by parliamentary-sanctioned taxation, as crucial to England's rise to prominence in this period.[28] Their emphasis on 'institutions' and in particular the post-1688 constitutional settlement's guarantees of public creditors' property rights has been hugely influential, and together with Brewer and O'Brien's arguments about the importance of taxation structures they helped define the research questions for historians of taxation and finance for the next 25 years. What follows shows how other scholars have re-examined what now appear to have been somewhat schematic and over-simplified arguments.

[27] Cicero is quoted on Brewer's frontispiece, while Addison's essay appears as no. 3 in *The Spectator*.

[28] Douglass North and B.R. Weingast, '"Constitutions and commitment": the evolution of institutions governing public choice in seventeenth-century England', *Journal of Economic History*, 49 (1989), pp. 803–32. This work, while contemporaneous with Brewer's, had no influence on his work. See his 'Reflections' in this volume.

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Brewer's analysis of the English revenue system stressed the primacy of the excise, with his detailed and impressive reconstruction of the lives and practices of the officers that made up its bureaucracy. In doing so he explicitly, and favourably, compared the efficiency of the excise men stationed in their walks across the kingdom with the coast officers who manned the customs service. Subsequent research has considerably complicated this picture. Firstly Julian Hoppit, building on earlier work by J.V. Beckett, has shown how both Brewer and O'Brien overstated the contribution of the excise to total revenue receipts.[29] His revised figures show that while excise taxes continued to make up the greatest portion of total revenue, their proportional contribution has previously been over-estimated at the expense of the revenues emanating from customs duties. These are significant findings that raise questions about the emphasis placed on the excise bureaucracy by Brewer and other scholars who have followed him. Hoppit's findings also suggest that the traditional, almost canonical, view of the customs administration as irredeemably corrupt and inefficient, a view restated recently in William Ashworth's comprehensive study of British taxation in the (very) long eighteenth century, has been rather exaggerated, and that the hostile critiques by contemporaries cannot be taken at face value.[30] This tallies with the results of detailed local research by Stephen Timmons and others, as well as with the situation in Ireland, where customs contributed the largest share of government revenue throughout the eighteenth century.[31]

If this reworking of the revenue figures is vitally important to developing a greater understanding of how the fiscal-military state worked, so too is the research by Ashworth, Braddick, Coffman and Ogborn into various aspects of taxation, which further complicates Brewer's model of a centralised state infrastructure bureaucratised along Weberian lines.[32] Instead, the state that emerges out of their various, and different, works is less hegemonic and appears

[29] Hoppit's findings formed an important part of his unpublished paper delivered at the British Fiscal States Conference in Jesus College, Oxford, September 2013. The best summary table explaining the proportions paid by customs and excise is currently found in J.V. Beckett, 'Land tax or excise: the levying of taxation in seventeenth- and eighteenth-century England', *EHR*, 100 (1985), pp. 285–308 at p. 306. It is to be preferred to the figures found in O'Brien, 'The political economy of British taxation, pp. 9–10; and in Martin Daunton's *Trusting Leviathan: the politics of taxation in Britain, 1799–1914* (Cambridge, 2007), pp. 34–5. We are indebted to Julian Hoppit for this point.

[30] William J. Ashworth, *Customs and excise: trade, production, and consumption in England, 1640–1845* (Oxford, 2003).

[31] Stephen Timmons, 'The customs service in the West Country, 1671–92', *Mariner's mirror*, 92 (2006), pp. 148–67; Colin Brooks, 'Interest, patronage, and professionalism: John 1st Baron Ashburnham, Hastings and the revenue service' in *Southern History* 9 (1987), pp. 57–66; Patrick Walsh, 'The Irish fiscal state, 1690–1769', *Historical Journal*, 56 (2013), pp. 629–56.

[32] Ashworth, *Customs and excise*; Braddick, *State formation*; D'Maris Coffman, *Excise taxation and the origins of the public debt* (Basingstoke, 2013); and Miles Ogborn, 'The capacities

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rather as a product of negotiations at local, regional and national levels. The complex negotiations and reciprocal relations that characterised the relationship between the governed and their governors have emerged, for example, as major themes in David Fleming's work on provincial Ireland, Mackillop's work on the fiscal-military state in Scotland, and most importantly in Michael Braddick's influential exploration of state formation in England between 1550 and 1700.[33] Braddick's state is made up of 'a territorially bound network of agencies each exercising political power', and his theoretically sophisticated account deliberately eschews any privileging of bureaucratic developments.[34] This approach therefore offers a direct challenge to the 'fiscal-military state' model and calls for a more inclusive, and all-encompassing view of the state.

These processes of reciprocal negotiation between the state and the local interests feature heavily in the chapters that follow. Patrick Walsh explores the complex relationship that existed between the soldiers maintained on the Irish establishment and the taxpayers and revenue officials who paid for and levied the taxes that paid for their maintenance. Irish revenues, as Ivar McGrath has comprehensively demonstrated, made a crucial imperial contribution by paying for a significant portion of the English standing army, even as the same soldiers assisted in the collection of the same taxes.[35] The binary relationship that existed between the soldiers maintained in the countrywide network of barracks spread across Ireland, and the revenue officials, might be seen as the actual working out of the fears expressed by one English MP in the 1690s in a parliamentary speech in opposition to standing armies:

> Now if we pay our army we raise money in this way and should be necessitated as they were to keep up a standing army to gather it wee shall be at a time pass, we shall raise money to pay our Armys that they may carry on the war vigorously against our enemies in Ireland and Flanders &c. and instead of any such service for them wee must keep them at home to raise the excise, wee had so good give no money as give it this way if their will be the effect of it.[36]

Such exaggerated, and indeed misplaced, sentiments reflected a belief that the excise was a fiscal mistake, which imposed unsustainable pressures on the British

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of the state: Charles Davenant and the management of the excise, 1683–98', *Journal of Historical Geography*, 24 (1998), pp. 289–312.

[33] David Fleming, *Politics and provincial people: Sligo and Limerick, 1691–1761* (Manchester, 2010), esp. pp. 163–231; Mackillop, 'The political culture of the Scottish Highlands'; and Braddick, *State formation*. See also Colin Brooks, 'John 1st Baron Ashburnham and the state c. 1688–1700', *Historical Research*, 60 (1987), pp. 66–76.

[34] Braddick, *State formation*, p. 6.

[35] McGrath, *Ireland and empire*, esp. pp. 143–66.

[36] Quoted in Ashworth, *Customs and excise*, p. 112.

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and Irish populations. Whether this is true or not, Walsh's analysis suggests that the army in Ireland, at least, could and did add a compulsive element to the process of tax collection, further complicating accounts that stress the consensual and cooperative nature of the fiscal-military state. Certainly, as historians of Walpole's attempts to shift the burden of taxation further away from landowners and on to consumers in the form of increased excises in the 1730s have shown, there was a delicate balance which needed to be achieved to maintain the governing equilibrium and to maintain the proverbial political stability of the Hanoverian regimes in the British Isles.[37]

The origins of this balancing act can be traced back to the beginnings of the excise during the Interregnum and Protectorate, as D'Maris Coffman has demonstrated in her important book on the origins of the excise in the 1640s and 50s.[38] In particular, her case study focusing on the excises charged on soap manufactures in the 1650s illustrates the processes of negotiation involving corporate interests and the state. The influence of particular sectoral and corporate 'interests' has also been identified in recent work on what can be termed the 'regulatory state'.[39] Legislation and taxation policies could be, and were, subject to discussions between interest groups both inside and outside Parliament. William Farrell's discussion of the mutually beneficial relationship that existed between the London silk manufacturers and the excise officials similarly illuminates a type of partnership between the state and private interests not previously explored in the scholarly literature. Farrell's conclusions echo the work of Joanna Innes, Julian Hoppit and Paul Slack, all of whom have recently stressed a more 'interventionist' state than some earlier accounts allowed.[40] Similarly, in the chapter that follows by Steve Pincus and James Robinson, it is argued that the substantial amounts of money raised by the British state were channelled into various colonial or imperial projects that often served to reinforce 'soft' British imperial power, rather than the 'hard' power that arose from military force.

Increased receipts from taxation also played a key role in financing successive government policies, not least the various innovations traditionally associated

[37] J.H. Plumb, *The growth of political stability in England, 1675–1725* (London, 1967); Paul Langford, *The excise crisis: society and politics in the age of Walpole* (Oxford, 1975); and Ashworth, *Customs and excise*, pp. 69–84.

[38] Coffman, *Excise taxation*, esp. pp. 109–28.

[39] Perry Gauci, ed., *Regulating the British economy, 1660–1850* (Farnham, 2011).

[40] Paul Slack, *The invention of improvement: information and material progress in seventeenth-century England* (Oxford, 2014); Innes, *Inferior politics*; Julian Hoppit, 'Compulsion, compensation and property rights in Britain, 1688–1833', *Past and Present*, 210 (2011), pp. 93–128. Innes' work in particular can be read as a response to the rather different view of the state found in Lee Davison, Tim Hitchcock, Tim Keirn and Robert Shoemaker, eds, *Stilling the grumbling hive: the response to social and economic problems in England, 1689–1750* (London, 1992).

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with the Financial Revolution. Dickson sketched out the key features of this 'revolution' almost 50 years ago, and his workings have been the subject of robust scholarly debate in the decades that followed, though the field still lacks a comparable study of public finance between 1757 and 1815. However, various studies of the circulation of bills of exchange and other public and private paper in metropolitan and provincial markets, by L.S. Pressnell, S.R. Cope and others, suggest that the British Isles experienced a flood of credit after 1757 which matched that of the 1690s, and presumably had profound implications for its availability and accessibility.[41] Even as it stands the literature has already produced several new theories of the interaction between finance and the state, particularly the concept of 'credible commitment' presented by North and Weingast in 1989, which has been of enormous importance. Their argument, put simply, stressed the importance of the 1689 constitutional settlement in securing the role of Parliament as the representative assembly charged with protecting the interests of public creditors. Together with increasingly secure individual property rights guaranteed by the legislature, this in turn persuaded significant numbers to invest in the English or British state, secure in the knowledge that they would receive the expected returns on their investment.[42]

These arguments have been incredibly influential, but have also increasingly been contested, and from a variety of perspectives.[43] Coffman, following on from pioneering contributions by Henry Roseveare and Patrick O'Brien, has argued convincingly that North and Weingast's emphasis on 1688 as the transformative moment ignores developments in the Cromwellian and Restoration periods, showing that the single key difference in the 1690s was the greater belief that the regime was politically secure.[44] Other historians have queried either how new the guarantees of property rights really were, or whether such rights really were any more secure after the Glorious Revolution.[45] Here the Irish case, where the spectre

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[41] L.S. Pressnell, *Country banking in the industrial revolution* (Oxford, 1956); S.R. Cope, 'The goldsmids and the development of the London money market during the Napoleonic Wars', *Economica*, 9, pp. 180–206.

[42] North and Weingast, '"Constitutions and commitment"'.

[43] The essays in D'Maris Coffman, Adrian Leonard and Larry Neal, eds, *Questioning credible commitment: perspectives on the rise of financial capitalism* (Cambridge, 2013) provide an excellent entry point into these debates.

[44] Roseveare, *Financial revolution*; Patrick O'Brien, 'The nature and historical evolution of an exceptional fiscal state and its possible significance for the precocious commercialization and industrialization of the British economy from Cromwell to Nelson', *Econ Hist Rev*, 64 (2011), pp. 408–46 at p. 425; and Coffman, 'Credibility, transparency, accountability, and the public credit under the Long Parliament and Commonwealth, 1643–1653', in idem et al., eds, *Questioning credible commitment*, pp. 76–103.

[45] Gregory Clark, 'The political foundations of modern economic growth: England: 1540–1800', *Journal of Interdisciplinary History*, 26, pp. 563–88; Hoppit, 'Compulsion, compensation and property rights'.

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of land confiscation – ever present in the seventeenth century – continued through the 1690s and into the early eighteenth century, is instructive, while in Scotland the successive forfeitures of Jacobite lands in 1689, 1715 and 1745 had similar effects.[46] Finally both David Stasavage and Anne Murphy have demonstrated, unsurprisingly perhaps, that 'credible commitment' did not happen overnight in 1688, and that British and Dutch interest rates only converged in the 1720s after the creative destruction wrought by the South Sea Bubble.[47] Murphy's argument is grounded in the public debates that accompanied the innovations in public and private finance in the last decade of the seventeenth and in the first decade of the eighteenth centuries, as well as in an analysis of the performance of various stocks in the London financial markets.

These early capital markets have received a lot of attention in recent years, with attention being paid to their sophistication, cosmopolitanism, and their key role in creating a space for women to interact with the state as investors, speculators and annuity holders.[48] The transnational nature of early financial capitalism has also been stressed in a series of studies, with Larry Neal's work on the interconnectivity of the London, Paris and Amsterdam capital markets especially important here.[49] Meanwhile Ivar McGrath shows in his chapter in this book how innovations in public finance transferred across the Irish Sea, even if in a somewhat piecemeal or evolutionary rather than revolutionary manner, culminating in the establishment of a separate funded Irish national debt in 1716.[50] Schemes for a national bank, that other cornerstone of a financial revolution, succeeded in Scotland in 1695 and 1727 but failed in Ireland in 1721, further emphasising the distinct trajectories of the Irish and Scottish financial revolutions, at least until the foundation of the Bank of Ireland in 1783.[51] By

[46] Patrick Walsh, *The South Sea bubble and Ireland: money, banking and investment, 1690–1721* (Woodbridge, 2014), pp. 28–30.

[47] David Stasavage, *Public credit and the birth of the Democratic State: France and Great Britain, 1688–1789* (Cambridge, 2003), pp. 77–84; A.L. Murphy, 'Demanding 'credible commitment': public reactions to the failures of the early financial revolution', *Econ Hist Rev*, 66 (2013), pp. 178–97.

[48] Anne Murphy, *The Origins of English financial markets* (Cambridge, 2009); Ann Carlos and Larry Neal, 'The micro-foundations of the early London capital market: Bank of England shareholders during and after the South Sea bubble, 1720–25', *Econ Hist Rev*, 59 (2006), pp. 498–538; Anne Laurence, 'The emergence of a private clientele for banks in the early eighteenth century: Hoare's bank and some women customers', *Econ Hist Rev*, 61 (2008), pp. 565–86.

[49] Larry Neal, *The rise of financial capitalism: international capital markets in the age of reason* (Cambridge, 1990).

[50] See also C.I. McGrath, 'The public wealth is the sinew, the life, of every public measure': the creation and maintenance of a national debt in Ireland, 1716–45', in Carey and Finlay, eds, *The empire of credit*, pp. 171–208; and Walsh, *South Sea bubble and Ireland*, pp. 43–58.

[51] For attempts to integrate the Scottish experience into the wider narrative of the financial revolution see Carey, 'An empire of credits: English Scottish, Irish and American contexts', in idem

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the same token, Aaron Graham's chapter on military finance exposes the world of private negotiation and informal transactions that operated in the interstices between formal financial structures in the early eighteenth century, where the power and credit of the state was still ultimately built on personal trust and private profit.

All of this work has greatly added to our understanding of how the British and Irish fiscal states raised revenues, whether through taxation or government borrowing. It suggests, in particular, that it was not enough for the Irish and Scottish fiscal-military states to replicate the template provided by the English state after 1688, but that fiscal and financial structures had to be embedded in local political, social and ideological realities through delicate negotiation. It has also complemented, contextualised and contested the arguments made by Brewer and O'Brien in their seminal works, challenging in particular their close causal linkage between bureaucratic excise collection and a sustainable national debt. Neither could have been found in the British Isles in 1660, and neither were they necessarily to be found in 1783, even at the heart of the English excise establishment. They were not merely legitimated and enforced by the impersonal rigour that the new revenue officers brought to tax collection, but also by military force, and by the informal efforts of interested parties who approached the matter with their own priorities. It is therefore increasingly clear that, to the extent that effective fiscal and financial systems existed in all three kingdoms by 1783, they had been brought into existence through bargaining and negotiation as well as administrative reform.

Military and Naval States

The same was true of the naval and military departments of the British state, though neither Brewer nor O'Brien focussed specifically on how the state spent the money raised by the new revenue structures that emerged or solidified between 1688 and 1783. To the extent that it was discussed, these departments were presented as having undergone a similar process of bureaucratisation and administrative reform, which produced professional officers and administrators loyal to the British state and its aims. Although accurate in some respects, the process was not uncomplicated, and the growing effectiveness of the British fiscal-military state throughout the eighteenth century increasingly appears to have reflected a number of other factors, some of which worked in parallel with, or even occasionally in opposition to, the bureaucratic reforms of administrative infrastructure that were pushed through during and immediately after this period.

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and Finlay, eds, *The empire of credit*, pp 1–21; and Walsh 'The bubble on the periphery: Scotland and the South Sea bubble', *Scottish Historical Review*, 91 (2012), pp. 106–24, esp. pp. 111–13.

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Between 1689 and 1784 the number of sailors voted by Parliament in wartime doubled, from 40,000 to 80,000, increasing to about 120,000 during the Napoleonic Wars, while the number of ships in commission rose in proportion, from about 480 in 1780 to nearly 1,000 at the height of the Napoleonic Wars.[52] The size of the British army also increased after 1660, when the number of soldiers in peacetime rose from about 8,000 in all three kingdoms to about 26,000 after 1714, and at least 57,000 by the 1760s. The number of civilians mobilised as militia, yeomanry, fencibles and volunteers likewise increased, until by 1783 at least one-sixth of all adult men in the British Isles were under arms of some sort.[53] New opportunities and competencies also emerged, since the practice of maintaining reduced naval and military establishments in peacetime preserved a cadre of experienced soldiers and sailors, and the system of half-pay for naval and military officers encouraged them to regard their service as a profession rather than a hobby. Subsequent work by J.A. Houlding, Roger Manning and Alan Guy on the army, and by J.D. Davies and N.A.M. Rodger on the navy, has confirmed Geoffrey Holmes' earlier conclusions that the officer corps of both services were already becoming thoroughly professionalised by the late seventeenth century, and that this process continued (often under royal direction) in the eighteenth century.[54] On the other hand, as Walsh points out in his chapter, new duties such as revenue collecting and the maintenance of public order introduced new priorities, and Houlding argues that this sometimes left very little time to cultivate specifically military qualities.[55]

The raw figures also suggested a comparable increase in the administrative infrastructure, beginning in 1660 and continuing after 1783. As Brewer noted, the number of employees in the Admiralty Office in England jumped from 8 to

[52] Roger Morriss, *The foundations of British maritime ascendancy: resources, logistics and the state, 1755–1815* (Cambridge, 2011), p. 132; Brewer, *Sinews of power*, p. 30.

[53] Brewer, *Sinews of power*, p. 30; John Childs, *The British army of William III, 1689–1702* (Manchester, 1987), pp. 102–3; R.E. Scouller, *The armies of Queen Anne* (Oxford, 1966), pp. 345–9; Stephen Conway, *The British Isles and the war of American Independence* (Oxford, 2000), pp. 11–44. For the militia, see J.R. Western, *The English militia in the eighteenth century: the story of a political issue, 1660–1802* (London, 1965), pp. 193–241 and for comparable phenomena in Ireland see Neal Garnham, *The militia in eighteenth-century Ireland: in defence of the Protestant interest* (Woodbridge, 2012), pp. 101–41. For even more intensive mobilisation after 1793, see J.E. Cookson, *The British armed nation, 1793–1815* (Oxford, 1997).

[54] For the army, see John Childs, *The army of Charles II* (Manchester, 1976), pp. 21–46; Childs, *British army of William III*, pp. 34–83; J.A. Houlding, *Fit for service: the training of the British army, 1715–1795* (Oxford, 1981), pp. 99–115; Alan J. Guy, *Oeconomy and discipline: officership and administration in the British army, 1714–63* (Manchester, 1985), pp. 28–42. For the navy, see J.D. Davies, *Gentlemen and tarpaulins: the officers and men of the Restoration navy* (Oxford, 1991), pp. 16–66; Baugh, *British naval administration*, pp. 93–146; N.A.M. Rodger, *The command of the ocean: a naval history of Britain, 1649–1815* (London, 2005), pp. 312–26, 380–394.

[55] Houlding, *Fit for service*, pp. 1–98.

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32 between 1692 and 1755, while the Victualling Office expanded from 5 to 56 and the Navy Office in London nearly quadrupled from 54 to 200 employees. Persistent warfare after 1756 pushed these figures up even further, and by the early nineteenth century the Navy Office had increased to 231 officials and the Victualling Office to 105.[56] Much of this new administrative capacity was structured, as in the excise, around recognisably Weberian bureaucratic principles. Many officials, though not all, were paid by salaries, promoted by merit or seniority rather than patronage or political connection and given clearly defined administrative goals. Although admitting that some sinecurism inevitably occurred, Brewer concluded from this that the Admiralty and Navy, like the Treasury and the excise, 'were all too vital to the national interest to be held hostage by the forces of graft and corruption'.[57]

Working within the framework suggested by this model, historians have emphasised how these changes also flowed outwards from London. By the end of the eighteenth century the naval dockyards and shipyards at Portsmouth, Plymouth and elsewhere had come under particular scrutiny, and reformers such as Earl St Vincent and Samuel Bentham attempted to introduce new technologies and cleanse them of corruption. As Roger Morriss emphasises in this volume, many of these reformers intended not simply to make existing structures work better but to reform them completely along bureaucratic lines, by introducing principles of transparency and individual accountability and reforming the working practices of dockyard staff.[58] The victualling and ordnance yards came under similar scrutiny, especially after the 1790s, and Gareth Cole has recently identified a process of bureaucratic reform in the Ordnance Office that began in 1782.[59] The process was also not restricted to England. Although Ireland had no navy, its military infrastructure was arguably far more developed than in England before the 1790s, since the bulk of the English regiments were generally quartered in public or private houses or in small barracks in London and key fortifications such as Berwick on Tweed.[60] By contrast, as Ivar McGrath

[56] Morriss *Foundations*, p. 9; Brewer, *Sinews of power*, p. 66. For the expansion of naval administration, see Baugh, *British naval administration*, pp. 29–91; Rodger, *Command of the ocean*, pp. 95–111, 181–200, 291–311, 368–79.

[57] Brewer, *Sinews of power*, pp. 75–6.

[58] See also Roger Morriss, *Naval power and British culture, 1760–1850: public trust and government ideology* (Aldershot, 2004) and idem., *Foundations*; William Ashworth, '"System of terror": Samuel Bentham, accountability and dockyard reform during the Napoleonic wars', *Social History* 23 (1998), pp. 63–79; Rodger, *Command of the ocean*, pp. 473–98 and, for earlier developments, Baugh, *British naval administration*, pp. 262–372. For similar arguments relating to the customs and excise services, see Ashworth, *Customs and excise*, pp. 117–30, 341–62.

[59] Gareth Cole, *Arming the Royal Navy, 1793–1815: the office of ordnance and the state* (London, 2012); Janet MacDonald, *The British Navy's victualling board, 1793–1815* (Woodbridge, 2010); Morriss, *Foundations*, pp. 183–222, 271–320.

[60] Steve Pincus, *1688: The first modern revolution* (London, 2009), pp. 144–6.

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has shown, in 1699 the Irish Parliament set up a Barrack Board which built, maintained and supplied well over 100 barracks throughout Ireland throughout the entire eighteenth century. The army in Ireland therefore grew into a formidable bureaucratic institution in its own right, which frequently operated, as Walsh's chapter shows, in tandem with the Irish revenue bureaucracy.[61]

Yet, as in the Treasury and its revenue departments, the process of bureaucratisation also proceeded in parallel with other developments that were sometimes very far removed from the Weberian models presented in *The Sinews of Power*. Although widely caricatured as a process of coercion, both Andrew Mackillop and Matthew Dziennik show that even in Ireland and Scotland the realities of military recruitment gave potential recruits the power to demand better terms for themselves, making the process one of negotiation as well as imposition.[62] As with the collection of taxation, the effectiveness of the army or navy therefore rested in part upon its connection with civil society rather than the creation of administrative structures that were deliberately isolated from the society they organised. The Irish fiscal-military state also successfully managed its barrack-building programme because it had the active support of local Protestant elites, who valued the myriad benefits that a garrison offered, and Alan Smyth demonstrates how, *in extremis*, key sections of Irish society mobilised their personal resources to support the army during the Williamite Wars of 1689 to 1691.[63] In peacetime, the extension of state power could itself serve as a means of political consolidation, offering cultural and economic rewards to local political and economic groups and thereby binding them much more closely to the state.

Running parallel to the bureaucratic fiscal-military state was also, as Roger Knight and Martin Wilcox have suggested, the 'contractor-state', since private contractors continued to run large swathes of naval and military business well into the nineteenth century.[64] Based on David Syrett's studies, it seems clear

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[61] McGrath, *Ireland and empire*, esp. pp. 69–106.

[62] See also Andrew Mackillop *More fruitful than the soil: army, empire and the Scottish Highlands, 1715–1815* (East Linton, 2000); Matthew Dziennik, 'The greatest number walked out' imperial conflict and the contractual basis of military society in the early Highland regiments', in Caitriona Kennedy and Matthew McCormack, eds, *Soldiering in Britain and Ireland, 17350–1850: men of arms* (Basingstoke, 2013); Conway, *War, state and society*, pp. 56–82.

[63] McGrath, *Ireland and empire*, 83, 90–92; Fleming, *Politics and provincial people*, pp. 224–30. For Scotland see Andrew Mackillop, 'Confrontation, negotiation and accommodation: garrisoning the Royal Burghs in post-union Scotland', *Journal of Early Modern History*, 15 (2011), pp. 159–83, while for England see Hannah Smith, 'The army, provincial urban communities and loyalist cultures in England, c. 1714–50', *Journal of Early Modern History*, 15 (2011), pp. 139–58.

[64] For a useful discussion of this concept see H.V. Bowen, 'The contractor state, c. 1650–1815', *International Journal of Maritime History*, 25 (2013), pp. 239–74, esp. the contribution by Roger Knight and Martin Wilcox at pp. 271–4. See also Roger Knight, *Britain against Napoleon: the organisation of victory, 1793–1815* (London, 2013).

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that naval and military transports were hired directly from private owners, and departments were therefore concerned more with coordination than direct management of the shipping hired.[65] In both England and Ireland private contractors supplied victualling yards such as Kinsale with beef, pork, flour and other essentials, and Christian Buchet, Knight and Wilcox have shown that this remained the case well into the early nineteenth century.[66] Even in the Napoleonic Wars, new victualling yards at home and abroad were frequently placed in the hands of private contractors such as Basil Cochrane, who become responsible for the entire naval provisioning organisation in the East Indies.[67] The naval dockyards similarly relied on private contractors, as Bernard Pool has demonstrated, to supply large amounts of naval stores, including ship and mast-timber, pitch, tar, hemp and turpentine, and key manufactured goods such as buckets, lanterns, nails, screws, hinges, locks, tools and other ironwork which the yards could not make cheaply themselves.[68] The Ordnance Office likewise bought large amounts of iron artillery, arms and gunpowder from private contractors.[69]

The same was true in the army itself, where the investment in fixed capital was lower than in Britain's 'fiscal-naval' state, but which still relied on private contractors to supply victuals and equipment. As Aaron Graham shows, regimental colonels also made private arrangements with clothiers and other contractors to supply clothing and equipment. Until the 1790s, provisions for regiments or garrison forces were either bought up directly from local markets or supplied by contractors, and Gordon Bannerman and Norman Baker have demonstrated that these contracts could cover the supply of provisions and forage such as hay to anything from domestic encampments to full-scale campaigns at home and overseas, particularly during the American Revolutionary War.[70] In doing so they relieved the Crown of the need to

[65] Syrett, *Shipping and the American war 1775–83*; Syrett, *Shipping and military power in the Seven Years War: the sails of victory* (Exeter, 2008); Morriss, *Foundations* pp. 321–54.

[66] Christian Buchet, *The British navy, economy and society in the Seven Years War* (Woodbridge, 2013); Roger Knight and Martin Wilcox, *Sustaining the fleet, 1793–1815: war, the British Navy and the contractor state* (Woodbridge, 2010). On Kinsale see Kayako Yukimura, 'The impact on Ireland of French maritime warfare, 1692–1713' (PhD, Trinity College Dublin, 2014), pp. 71–124.

[67] Knight and Wilcox, *Sustaining the fleet*, pp. 155–76.

[68] Bernard Pool, *Navy Board contracts, 1660–1832: contract administration under the Navy Board* (London, 1966).

[69] H.C. Tomlinson, *Guns and government: the ordnance office under the later Stuarts* (London, 1979), pp. 103–29; Jenny West, *Gunpowder, government and war in the mid-eighteenth century* (London, 1991); Cole, *Arming the Royal Navy*, pp. 55–68; L.J. Williams, 'A Carmarthenshire ironmaster and the Seven Years War', *Business History*, 2 (1959), pp. 38–42.

[70] Baker, *Government and contractors*; Gordon Bannerman, *Merchants and the military in eighteenth-century Britain: British army contracts and domestic supply, 1739–63* (London, 2008).

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maintain a large and expensive bureaucratic establishment, especially in the teeth of persistent and principled political opposition to a standing army, and could exploit the contacts, connections and credit of private contractors when the time came to mobilise forces. Although there were inevitably problems, the system also generally operated with a satisfactory degree of effectiveness until the decision was eventually made to turn the supply of processed provisions over to the Victualling Office, bringing this all under one roof.[71]

In fulfilling these contracts private merchants drew on a vast agricultural hinterland and a thriving set of commercial markets across the British Isles, including in south-west Ireland around Cork, which was the centre of an extensive provisions trade.[72] Other raw materials, including key resources such as naval stores and saltpetre (for the manufacture of gunpowder), similarly had to be imported from North America, Europe or the East Indies. Many of the works noted above emphasise how far bureaucratic naval and military departments were often unable to source these materials directly, and thus how often it made sense to turn the business over to private contractors, which made for a leaner and more effective fiscal-military state. Rather than set up expensive and complex administrative structures in unfamiliar regions such as the East Indies, these costs could be shuffled off onto commercial contractors, who not only had an existing infrastructure in place but also had private incentives to drive down costs as much as possible in order to increase their own profits. The proper use of private contractors therefore enabled the fiscal-military state to concentrate on its core set of competencies, and turn over large swathes of its activities to private merchants who were often better connected and motivated.

The problem lay, of course, in ensuring that the contractors were properly used and adequately supervised, so that the lure of private profit did not entirely crowd out the needs of the public service. Both Aaron Graham and Roger Morriss demonstrate, for example, that military and naval departments found new ways to find short-term credit during this period, based upon close connections with burgeoning financial markets. It could be all but impossible though for the state to penetrate the veil of secrecy that contractors might draw around their activities, which limited their ability to monitor contractors and their activities, an issue known as the 'principal-agent problem'. State formation in the British Isles was therefore as much about finding better ways to manage contractors as it was about bringing their functions under direct control. One track, emphasised by Morriss, was to push forward with the task of bureaucratic reform, which allowed

[71] Morriss, *Foundations*, pp. 355–95.

[72] Bannerman, *Merchants and the military,* pp. 59–119; Buchet, *The British navy, economy and society*, pp. 163–252; Knight and Wilcox, *Sustaining the fleet*, pp. 177–209. For south-west Ireland and the provisions trade, see David Dickson, *Old World colony: Cork and South Munster, 1630–1800* (Cork, 2005), pp. 369–75; Thomas M. Truxes, *Irish-American trade, 1660–1783* (Cambridge, 1988); Conway, *War, state and society*, pp. 253–60.

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naval and military departments to overcome informational asymmetries and cut down on fraud and inefficiency by contractors.[73] These were the principles, in particular, that underpinned successive parliamentary commissions and select committees from the 1690s onwards, who demanded honesty and transparency from departments and condemned the vast profits that contractors seemed to make at the public's expense.[74]

Other work, however, has also emphasised how far the fiscal-military state could use other methods to control contractors, especially because it soon proved that adequate supervision invariably required a vast and expensive increase in administration. As Morriss has shown, Samuel Bentham's proposed reforms of the royal dockyards in the 1790s required more officials, higher salaries and professional training, all of which ran directly contrary to the spirit of economy that motivated these enquiries and reforms. Caught between the contradictory imperatives of economy and effectiveness, naval and military departments might choose to employ contractors who had already demonstrated their reliability and capacity, rather than putting contracts out to open tender whenever it was necessary to renew them. Since there were usually, in any case, only a small number of contractors who had the commercial contacts and private credit to take on some of the larger contracts for victualling or ordnance, military or naval departments could therefore only pick and choose from a very small pool of potential candidates. Under these circumstances, studies by Syrett, Baker, Bannerman, Knight and Wilcox and others have emphasised that contractors were sometimes best supervised by building up strong sets of private connections and an effective working relationship between officials and contractors, even at the expense of appearing to act in corrupt collusion with each other.[75]

The chapters that follow therefore suggest that while the pattern of bureaucratic development laid out by Brewer was not unimportant to the operation of the British fiscal-military state between 1660 and 1783, it was also not the only aspect. As with the collection of revenue and the management of the burgeoning public debt, and not just in England but also in Scotland and Ireland, effective state formation sometimes required difficult negotiations and compromises. Purely Weberian bureaucratic structures could be less efficient than the more informal and superficially 'corrupt' arrangements dismissed by Brewer

[73] Morriss, *Naval power*; Bannerman, *Merchants and the military* pp. 41–58; Knight and Wilcox, *Sustaining the fleet*, pp. 19–37; Cole, *Arming the Royal Navy*, pp. 69–103; Macdonald, *Victualling Board*, pp. 160–212.

[74] See Morriss, *Naval power*. For the wider background, see E.A. Reitan, *Politics, finance and the people: Economical reform in England in the age of the American Revolution, 1770–92* (Basingstoke, 2007) and Philip Harling, *The waning of 'Old Corruption': the politics of Economical reform in Britain, 1779–1846* (Oxford, 1996).

[75] Knight and Wilcox, *Sustaining the fleet*, esp. pp. 37–43; Bannerman, *Merchants and the military*, pp. 139–50; Syrett, *Shipping*, pp. 61–105; Baker, *Government and contractors*, pp. 216–40.

in *The Sinews of Power*, depending on the wider context and the nature of the task at hand. In some circumstances it was still more efficient to contract out key functions to private merchants rather than take them into direct management, especially in regions such as Scotland and Ireland where informal commercial and civil networks could reach further than the hand of the central state.

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Future Work

The chapters in this collection therefore bring together a variety of approaches to the question of state formation in the British Isles between 1600 and 1783, emphasising two elements in particular that have largely been overlooked or ignored in the existing literature, but which emerge more clearly when placed in a comparative perspective. For a start, it is clear that the English (and later British) state did not develop in isolation, but in complex dialogue with the domestic fiscal-military infrastructure created in both Scotland and Ireland. Both regions served as reservoirs of experienced professionals and raw recruits for the army and navy, both at home and abroad, allowing the English state to husband its limited manpower reserves for other uses. The Irish state acted as a repository for large numbers of British regiments, and an increasingly complex and effective system of taxation and public finance supported what might otherwise have become an intolerable burden upon the English state. Ireland also supplied large amounts of provisions such as beef, pork and butter to the victualling yards, which likewise allowed the English state to project power further than its more limited agricultural and commercial base might otherwise have allowed. To a certain degree the task that therefore faced the British fiscal-military states was not to mobilise resources directly, but to find effective ways to monitor the private contractors who did this, and to organise them once they arrived in public storehouses, dockyards, victualling and ordnance yards.

The chapters also emphasise how far the fiscal and military functions of the state, whether in England, Scotland or Ireland, were still exercised between 1660 and 1783 in close collaboration with commercial and civil structures in all three kingdoms. In both England and Ireland the revenue hierarchies cooperated with corporate intermediaries to get access to informal knowledge and power, and to reach further into society, though they then had to offer concessions in return. Recruitment in Scotland and Ireland was similarly effected in tandem with local networks, and the procurement of provisions or equipment for naval and military departments also rested upon a bedrock of commercial connections and credit, allowing these departments to extend their reach, but only at the cost of recognising and embracing the private interests of these intermediaries. Although the process of administrative consolidation and bureaucratic elaboration may have made departments more loyal by divorcing them from

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contradictory interests, this did not necessarily make them more effective, and between 1660 and 1783 the British fiscal-military state therefore often chose to rely upon informal consensus and unofficial bargains as much as official coercion or formal contract. One important exception to this is the use of military force to assist in the collection of revenue, something that was especially prevalent in, but not limited to, Ireland.

That said, these chapters show how many more areas of the fiscal-military states of the British Isles remain to be explored. Notwithstanding the work of Brewer, Ashworth and Ogborn on the excise service, as well as Hughes' original study, many of these works are still written primarily from the perspective of the Excise Office in London, and more local studies are needed, such as C.W. Brooks' study of the excise in Hampshire, to see how the revenue functioned in practice. More also remains to be done to understand how the customs service worked in practice.[76] Nearly half a century after P.G.M. Dickson published his magisterial work on public finance in England between 1688 and 1756, a comparable study of public and private finance during the most intense years of warfare between 1756 and 1815 still has not yet emerged, though a number of narrower studies have examined certain discrete aspects.[77] Studies of military and naval departments have also tended to converge on a few well-trodden areas, particularly the navy and its component departments, at the expense of the Ordnance Office and the army, and their respective contractors. Recent works by Bannerman and Cole are, to an extent, the exceptions that prove the rule. As noted below, both Scotland and Ireland have suffered from neglect, and many key institutions from both remain unstudied, such as the administrative infrastructure that built and maintained barracks and fortifications in both kingdoms.

These chapters also suggest that more needs to be done in general to move the perspectives of the 'British' fiscal-military state away from London and south-east England to embrace the differing experiences of provinces and regions outside this metropolitan core. The history of British state formation cannot now be written solely from Whitehall and Westminster, since officials were forced to rely upon local agents to submit them information and to put their orders into effect.

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[76] Brooks, 'John 1st Baron Ashburnham and the state'. See also Paul Kleber Monod, 'Dangerous merchandise: smuggling, Jacobitism and commercial culture in South-East England, 1690–1760', *Journal of British Studies*, 30 (1991), pp. 150–182. For an excellent Irish example see Maighréad Ní Mhurchadha, *The customs and excise service in Fingal, 1684–1765: sober, active and bred to the sea* (Dublin, 1999).

[77] See above n. 41 and S.R. Cope, *Walter Boyd, a merchant banker in the age of Napoleon* (Gloucester, 1983) and Herbert H. Kaplan, *Nathan Meyer Rothschild and the creation of a dynasty: the critical years, 1806–16* (Stanford, 2006). See also earlier works such as Binney, *British public finance*, and Lucy S. Sutherland, 'Samson Gideon and the reduction of interest, 1749–50', *Econ Hist Rev*, 16 (1946), pp. 15–29.

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The revenue departments in England and Ireland, for example, were supposed to follow strict instructions that separated them from local society and sectional interests, but concrete reality imposed different priorities upon local agents. Caught between two conflicting demands, the information that they submitted to the central departments in London therefore did not always reflect local realities, and thus the true nature of state formation is necessarily obscured. In Scotland the imposition of Customs and Excise hierarchies modelled explicitly and deliberately on English practice did not necessarily make for more effective administration, demonstrating how far even the bureaucratic practices of the excise had to be tailored to local conditions.[78]

As many of the following chapters suggest, these themes have often emerged most strongly from local country or borough studies, of which there are still, unfortunately, too few published works for all three kingdoms. Perhaps reflecting the importance of county studies for many years in the historiography of the English Civil War, the process of local reconstruction in England between 1660 and 1688 has attracted some attention, most notably Andrew Coleby's fine-grained study of Hampshire. Yet even these studies are overwhelmingly focussed on southern England, and thus are not necessarily representative of conditions elsewhere, which were subject to different pressures and thus perforce reached alternative settlements.[79] For example, David Fleming's study of Sligo and Limerick between 1691 and 1761 shows how relations between state structures and local society were shaped by the distinctive cultural and religious tensions between the Protestant and Catholic populations, the social and economic structure and the particular demands of the Irish fiscal-military state.[80] The result was a unique pattern of accommodation which was probably replicated around the British Isles as local populations hammered out their own compromises with state structures and officials, who found themselves caught between the increasingly uncompromising diktats of the central office in London or Dublin and the stubborn resistance of local society.

The recent discovery of the Irish fiscal-military state between 1660 and 1783 also highlights how much its Scottish counterpart has been ignored, except as a reservoir of untrained recruits or a spur to English state formation during the Jacobite Risings of 1715 and 1745. In fact, as both Andrew MacKillop and

[78] See Philipp Robinson Rössner, *Scottish trade in the wake of the union, 1700–1760: the rise of the warehouse economy* (Stuttgart, 2008).

[79] Andrew Coleby, *Central government and the localities: Hampshire, 1649–89* (Cambridge, 1987). See also A.R. Warmington, *Civil war, interregnum and restoration in Gloucestershire, 1640–1672* (Woodbridge, 1997); Steven K. Roberts, *Recovery and restoration in an English County: Devon local administration, 1646–1670* (Exeter, 1985); P.J. Norrey, 'The Restoration regime in action: the relationship between central and local government in Dorset, Somerset & Wiltshire, 1660–1678', *Historical Journal*, 31 (1988), pp. 789–812.

[80] Fleming, *Politics and provincial people*.

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Matthew Dziennik demonstrate, drawing on work by Stephen Conway and others, even this process was far more complex than it appeared from London. Between 1660 and 1707 the Scottish kingdom created independent fiscal and military structures that mirrored developments in England and Ireland, but also reflected local conditions, resulting in a unique set of compromises and accommodations. Even after the Union of 1707 there remained a distinctive Scottish fiscal-military state, shaped by the nature of Scottish society, economic realities and even comparatively mundane factors such as a differing legal environment and political inheritance. Customs and Excise duties were collected by separate Scottish revenue boards and paid over to the Scottish Exchequer at Edinburgh for local civil expenditures, and the collection of the land tax moved through channels laid out by the pre-union cess.[81] Distinctive settlements and compromises were negotiated between established elites and new officials, creating a system of provincial government and state formation that followed its own path. However, the picture remains blurred, and more work on the Scottish fiscal-military state at its central and local levels, both before and after 1707, is needed.

The chapter in this volume by Steve Pincus and James Robinson also highlights the importance of other forms of state spending in generating 'soft' domestic and imperial power during this period, in parallel with the 'hard' power of military and naval spending. As noted above, Michael Braddick, Steve Hindle, Joanna Innes and Paul Slack have all emphasised the growing role played by the state in social regulation during the seventeenth and eighteenth centuries, a process that demanded new capacities from the British state. Other work on Scotland and Ireland has highlighted, as Pincus notes, the payment of bounties and drawbacks to stimulate economic growth, as well as the vast sums poured into commercial corporations such as the South Sea Company in 1721 and the East India Company in 1772 to support public credit structures.[82] The expansion of imperial rule, itself as much a collaborative as coercive process, also imposed new pressures, most notably in 1834, when the British state had to organise the disbursement of £20 million to compensate West Indian planters for the emancipation of their slaves.[83] As David Eastwood has argued, the growing needs of county government in the late eighteenth century helped

[81] P.W.J. Riley, *The English Ministers and Scotland, 1700–1727* (Oxford, 1964). Laura Stewart, 'Fiscal revolution and state formation in mid seventeenth-century Scotland', *Historical Research*, 84 (2011), pp. 443–69; C.A. Whatley, *Scottish Society 1707–1830: beyond Jacobitism, towards industrialisation* (Manchester, 2000), pp. 54–7, 74–5.

[82] Dickson, *Financial Revolution*, pp. 157–90; Huw Bowen, *Revenue and Reform: the Indian problem in British Politics, 1757–1773* (Cambridge, 1991), pp. 119–86. See also the chapter by Mackillop in this volume.

[83] Nicholas Draper, *The price of emancipation: slave-ownership, compensation and British society at the end of slavery* (Cambridge, 2009).

to thicken local state structures.[84] More therefore needs to be done, perhaps in parallel with the county and regional studies noted above, to explore other forms of state spending, even if these constituted a much smaller proportion of total expenditure than the army, navy or debt servicing. This would examine whether new state structures modelled themselves on the local fiscal-military apparatus or adopted new forms, and how they sought to balance the competing pressures of national and local or colonial requirements.

The main theme that has emerged from the chapters presented here is the continued importance of commercial and civilian intermediaries to the operation of the British fiscal-military states in England, Ireland and Scotland. Although each state worked to a common template, provided by the rational, bureaucratic fiscal and military structures dissected by John Brewer in *The Sinews of Power*, the chapters all show that this could not simply be imposed on local societies. Instead, a constellation of private and informal negotiations were often necessary, in which various interested parties – political elites, commercial interests, military and revenue officers – found themselves acting as intermediaries. The bureaucratic structures of the state, in other words, were a framework within which informal and frequently unwritten transactions went on, in order to translate policy into concrete achievements. There was, therefore, no single 'British fiscal-military state' between 1660 and 1783, but rather multiple sets of overlapping and intersecting 'states', which bridged the divide between contemporary public and private worlds in the British Isles.

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[84] David Eastwood, *Governing rural England: tradition and transformation in local government, 1780–1840* (Oxford, 1994).

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Chapter 2
Revisiting *The Sinews of Power*

John Brewer

It is a little uncomfortable – or at least I find it so – to talk about one's own work, not least if it is more than a quarter of a century old. But in response to the editors' request to reflect on *The Sinews of Power. War, Money and the English state, 1688–1783*, I have thought it best to try to explain my broad agenda in writing the book. As I worked on *Sinews*, it became clear to me that, regardless of its particular contents, there were a number of general aims and objectives I wished to achieve. (Like a lot of projects this one took shape slowly and, in fact, grew out of a (never completed) commission to write a general book about eighteenth-century England. I cut that project up, like Caesar's Gaul, into three parts, state, society and culture, but never got beyond the state.)

In the following discussion I set out what became my general aims; I then go on to consider what I feel to have been the limitations of my analysis, and reflect – somewhat incompletely – on the directions of scholarship since the late 1980s. But before I begin, I want to emphasize three general points. The first is that, as an exercise in synthesis, *Sinews* was enormously beholden to an existing body of historical scholarship, much of it quite technical, almost all remarkably distinguished. The project would have been impossible without the pioneering work of Peter Mathias and Patrick O'Brien on taxation, the astonishingly erudite scholarship of Peter Dickson on public finance, Geoffrey Holmes, Gerald Aylmer and Colin Brooks and a raft of researchers at the Institute of Historical Research at the University of London on administrative matters, John Childs and Alan Guy on the army and, as Roger Morriss points out in his chapter in this book on the naval perspective, the numerous research monographs on the British navy. Such work made 1989 a happy moment for some sort of synthesis.

Second, I intended the term 'fiscal-military state' more as a heuristic term than a high concept or something tantamount to an ideal type. Its usefulness was not as a rigid definition. As many commentators have pointed out (including Andrew Mackillop in this volume), it is not very helpful to think of the fiscal-military state as a monolith, but rather to consider the concept as a way of exploring a series of connections and relationships between government, military activity, revenue, expenditure, the economy and society which can assume a variety of configurations. The value of the term is in the way that it

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invites us to explore these, and to do so comparatively. Nor did I ever think that the 'fiscal-military state' was an all-encompassing definition of the English or British state(s). There were all sorts of governmental functions, most notably the maintenance of public order (broadly conceived), that had very little to do with fiscal-militarism and which involved political actors and mechanisms that had their own character.[1] Lawrence Stone sought to solve this problem by invoking the warfare-welfare state. Other scholars, notably Joanna Innes, John Styles and Julian Hoppit, have unravelled the complex relationship between local administrative bodies, both institutional and informal, and the workings of Parliament, transforming our understanding of the operations of the 'domestic' state,[2] a topic to which I will return.

One final opening remark. Since I wrote *Sinews* I have often been approached by proponents of what is often called the New Institutional Economics asking me whether I was influenced by the work of Douglas North, and in particular by a paper he published with Barry Weingast 'Constitutions and Commitments: the evolution of institutions governing public choice in seventeenth-century England' in the *Journal of Economic History*.[3] This, however, was not the larger context for my book, which was much more strongly informed by the historical sociology of Michael Mann, whose work I cite in my introduction,[4] Charles Tilly (not that I always agreed with him) and Theda Skocpol, a then Harvard colleague and one of the editors of an important collection, *Bringing the State Back in*, published in 1985. The work of these scholars, together with those of a later generation at Harvard, notably Thomas Ertman and Margaret Somers,

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[1] But see Joanna Innes, *Inferior politics: social problems and social policies in eighteenth-century Britain* (Oxford, 2009), chapter 2.

[2] Innes, *Inferior politics*; Julian Hoppit, 'Patterns of parliamentary legislation, 1660–1800', *Historical Journal*, 39, 1 (1996), pp. 109–31; Julian Hoppit ed. (with an Introduction by Julian Hoppit and Joanna Innes; compiled with the assistance of Edmund Green, Nyani Samarasinghe and John Styles) *Failed Legislation 1660–1800: Extracted from the Commons and Lords Journals* (London, 1996); Joanna Innes, 'Legislating for three kingdoms: how the Westminster parliament legislated for England, Scotland and Ireland, 1707–1830', in Julian Hoppit, ed., *Parliaments, nations and identities in Britain and Ireland, 1660–1850* (Manchester, 2003), pp. 15–47.

[3] *Journal of Economic History*, 49 (1989), pp. 803–32. Cf. Steven C.A. Pincus and James A. Robinson, 'What really happened during the Glorious Revolution?' in Sebastian Galiani and Itai Sened, eds, *Institutions, property rights, and economic growth: the legacy of Douglass North* (Cambridge, 2014), p. 192. It should have been obvious that I had already written *Sinews* before the article and North's more general analysis, *Institutions, institutional change and economic performance* (Cambridge, 1990).

[4] Mann had recently published the first volume of the massive project *The sources of social power: Volume 1, a history of power from the beginning to AD 1760* with Cambridge University Press in 1986. See also his earlier essay 'State and society, 1130–1815: An analysis of English state finances', in M. Zeitlin, ed., *Political power and social theory*, vol. I (1980), pp. 165–208.

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had a profound effect on my thinking.[5] The importance for me of this work was that it aspired to produce a social history or sociology of politics that was not reductive, that refused to treat political institutions and ideologies as mere reflections of social forces and that was concerned to think comparatively.

One major motive for writing *Sinews* was to dispel the complacent liberal platitude (tacitly a sort of self-congratulation) about a light or non-existent British state when contrasted with the draconian oppressiveness of absolutist regimes. I wanted to get beyond the sorts of cliché that eighteenth-century Englishmen told themselves about their own regime and others. This was not an exercise in perversity, an attempt to characterize the British state as big or powerful or to run down the powers of absolutist regimes. On the contrary it was to insist that what was needed was an examination of the configuration, relative strength and articulation of powers within a particular regime. And though I played up the importance of the excise administration (comparing it to Max Weber's exemplary bureaucracy), largely because it was the most obvious rebuttal of the traditional 'absent state' view, it was never my claim that the excise provided a general model of English administration. As I stressed, echoing Gerald Aylmer's characterization,[6] the administrative structure of late seventeenth- and eighteenth-century England was a 'patchwork' of practices and institutions, not a monolith of modernity. The aim was first, to stimulate a more considered assessment of how administrative authority was articulated and distributed, second to try to explain why it took the form it did and third to seek explicit comparisons with other regimes in Europe. It was intended as an exercise in structural comparison.

At the same time it seemed important to historicize this comparison, to place it in a larger temporal framework. Institutions often have deep histories. Hence the discussion in the opening part of *Sinews* of the centralization of authority in England from the tenth to the thirteenth century, my emphasis on the importance of Britain's relatively small role in the military revolution between the fifteenth and eighteenth centuries and how that made possible a less bloated English state. As a latecomer there were certain distinct advantages – a bureaucratic analogy to Alexander Gershenkron's views about the effects of backwardness.

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[5] Peter B. Evans, Dietrich Rueschemeyer and Theda Skocpol, *Bringing the state back in* (Cambridge, 1985); Thomas Ertman, *The birth of Leviathan: building states and regimes in medieval and early modern Europe* (Cambridge, 1997). But see Philip S. Gorski, *The disciplinary revolution, Calvinism and the growth of the state in early modern Europe* (Chicago, 2003) for a critique of the 'bellicist' interpretation of state formation from an alternative Weberian viewpoint, that of *The Protestant ethic and the rise of capitalism*.

[6] G.E. Aylmer, 'From office-holding to civil service: the genesis of modern bureaucracy', *Transactions of the Royal Historical Society*, 5th ser., 30 (1980), p. 106.

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Just as I wanted to dispel the desire to ignore the state, so I also wanted to get beyond the predominant narrative of British political history which was concerned with parliaments, parties and constitutionalism rather than with larger issues around politics, economy and society. This was not, of course, to ignore parliamentary history – as Chapter 5 'The paradoxes of state power' made clear, party dynamics and parliamentary conflict were vital to understanding the changing shape of the polity after 1688 – but to place them in a larger context. Just as in my earlier work on the 1760s, I wanted to look at the forces outside the legislature that affected parliamentary politics, and not treat politics in isolation. In particular I was concerned with the push-back provoked by the fiscal-military state, by which I meant not just resistance to its workings (violent or no), but also attempts by special interests and their representatives to shape state policies to their advantage. And because of the centrality after 1688 of Parliament, this meant the development of highly organized lobbying techniques. The fiscal-military state shaped the processes and content of certain sorts of political action.

Finally, I wanted to break down the distinction that was so often made between state and economy, and especially to consider the state as an economic actor, as an employer, investor, creditor, producer and consumer. It seemed to me obvious that the various departments of state were some of the biggest and most powerful economic actors, but their activities seemed to have been largely confined to political and administrative histories. This was a modest aspiration in that I did not feel competent to develop a proper account of the relationship between the British state and economic development – the sort of project that Patrick O'Brien has made his own[7] – but it did try to lay out some of the short-term economic and social effects of state power, albeit through a number of cases rather than a systematic analysis.

So, my larger aim was to open up an historical discussion of the English state in the context of recent social scientific writings about the role of the state and in the context of European history. The project was conceived as a tentative beginning rather than an end, and was, as Henry Horwitz recognized in his review, far from complete.[8] *Sinews* offered some case studies, but was never intended as comprehensive. Indeed, as I came to realize, a more complete account would have occupied the rest of my academic career.

Sinews attracted a number of criticisms as well as some compliments and I do not have the space to deal with them all here. Most of the reviewers were

[7] See especially the remarkable synthetic essay, Patrick O'Brien, 'The nature and historical evolution of an exceptional fiscal state and its possible significance for the precocious commercialization and industrialization of the British economy from Cromwell to Nelson', *Econ Hist Rev*, 64, (2011), pp. 408–46.

[8] Henry Horwitz, 'The political economy of war', *Journal of British Studies*, 29 (1990), p. 281.

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eighteenth-century historians, chiefly of politics, together with a number of economic historians. There was remarkably little interest in the issue of English state in the *longue durée* though this is question that Patrick O'Brien has subsequently addressed.[9] Several commentators felt that I had exaggerated the efficiency of the excise and underestimated the importance of the customs service.[10] While it is true that I had highlighted and played up the importance of the excise, I had also tried to place it in the context of what Daniel Baugh characterized as the 'uneven efficiency' of administration, but I had also tried to show that the zero-sum view that a politically biased or unfair system must necessarily be inefficient was not true. The contrast between a patrimonial state, dominated by clientage, and one governed by bureaucratic rationality and state service, does not seem helpful in an analysis of the English case.[11] (It is perhaps worth reminding ourselves that Weber wanted the upper echelons of the bureaucracy run and populated by politicians rather than bureaucrats; he was not against patronage as such, only if it were not constrained by public accountability through a strong Parliament.)[12]

Perhaps a better way to understand this issue – one that is used in a number of the essays in this volume – is to think more about how fiscal and administrative arrangements function – who do they benefit, what sorts of loyalty and allegiance do they accrue? The danger of a purely economic analysis of such bureaucratic activities as revenue collecting or disbursement is that it defines 'efficiency' in purely monetary terms. But if we think more broadly in terms of the value of administrative mechanisms, we come up with a more complex story. In that context, a more serious omission or problem, I think, arises from the preponderance in *Sinews* of investigation into the means of gathering income rather than into the mechanisms that underpinned expenditure, such as contracting, provisioning and supply, which are more fully investigated in this volume. But in both instances an emphasis on the workings of particular processes might help explain both the successes and weaknesses and limitations of the 'infrastructural power' of the state.

A further important issue was timing and chronology. John Pocock felt, not unreasonably, that it was odd not to extend the analysis in *Sinews* to the

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9 O'Brien, 'Nature and historical evolution', pp. 416, 424.

10 Notably Jacob M. Price in *Journal of Interdisciplinary History*, 21 (1990), p. 317. See William Farrell in this volume on effectiveness of customs.

11 And, of course, it occludes the centrality of all sorts of inter-personal connections – often not based on kinship – that are rife within purportedly 'rational' administrations.

12 See especially Max Weber's essay, 'Parliament and government in a reconstructed Germany: a contribution to the political critique of officialdom and party politics', in Max Weber, *Economy and society*, edited and translated by G. Roth and C. Wittich (Los Angeles, 1968), pp. 1381–462, especially pp. 1418–20, 1429–30, 1450.

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Revolutionary and Napoleonic wars.[13] But the most common criticism was that I underplayed developments before 1688. This I think is true. I gestured towards the administrative developments under Charles II and James II, but did appreciate the importance, pointed out by O'Brien and Braddick, among others, of the developments of the 1640s and 1650s.[14] But this is not to underplay the importance of the aftermath of 1688. As Pincus and Robinson have argued,[15] you do not have to accept North and Weingast's analysis to recognize the fundamental reconfiguration of political power within the British state as a result of the nation's dynastic and international politics. This is not just an issue of taxes and interest rates, but of a larger shift in relations between state and society, one that, as we shall see, opens up the prospect of bringing together work on the fiscal-military state and on the domestic issues of governance, law and order.

Quite a number of critics raised the question of England, Britain and the empire and how my English state fitted within a larger Three Kingdoms/British state/British empire complex. This is certainly the greatest weakness of *Sinews*, and one which has also been extensively redressed.[16] (Interestingly the issue of comparison with Europe has received much less attention from British historians, despite its exploration in *Rethinking Leviathan*,[17] and in a festschrift to Peter Dickson, *The Fiscal-Military State in Eighteenth-Century Europe*, edited by Christopher Storrs.)[18] The way forward here seems to me to be that sketched by MacKillop in his essay and also adumbrated in Dziennik's study of manpower. The congeries of polities and institutions that made up the imperial state needs to be treated as a system, and the dynamics of its parts in relation to one another – of dependence and defiance, cooperation and conflict – explained.

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[13] J.G.A. Pocock, Review of *Sinews of power*, *Eighteenth-Century Studies* 24 (1990–91), p. 271.

[14] P.K. O'Brien and P.A. Hunt, 'The rise of a fiscal state in England, 1485–1815', *Historical Research*, 66 (1993), pp. 129–76; Michael Braddick, *The nerves of state: taxation and the financing of the English state, 1558–1714* (Manchester, 1996); Michael Braddick, 'The early modern English state and the question of differentiation, from 1550 to 1700', *Comparative Studies in Society and History*, 38 (1996), p. 104; James Scott Wheeler, *The making of a world power: war and the military Revolution in seventeenth century England* (Stroud, 1999).

[15] See footnote 2.

[16] See the citations in MacKillop's contribution to this volume, 'Subsidy State or Drawback Province? Eighteenth-century Scotland and the British fiscal-military complex', especially footnotes 3 and 4.

[17] John Brewer and Eckhart Hellmuth, eds, *Rethinking Leviathan. The British and German States in comparative perspective* (London, 1999).

[18] Storrs, ed., *Fiscal-military state.* But there have of course been European-based projects, notably the European Science Foundation's project, 'The Rise of the European State', W. Blockmans and J.P. Genet, eds, *The origins of the modern state in Europe* (7 vols, Oxford, 1995–2001), and the works of Richard Bonney.

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For those who give primacy to an old-fashioned historical narrative, this approach has been too structural and insufficiently concerned with policy, strategy and contingency.[19] Certainly this criticism makes the important point that it is not just the resources that a state commands that matter, but also how they are employed – wisely or wastefully, bravely or foolishly. But it has never been my claim nor, I think, of others interested in the dynamic structure of states, that a certain configuration of power was sufficient to explain a state's success or failure. Rather it was to claim that certain necessary conditions might apply, and that these had, in the past, been occluded by a historical perspective that had given priority to the actions of leading diplomatic and military figures. Ideally, of course, the two should combine.

Michael Braddick, in a stimulating and wide-ranging essay,[20] which unusually for a British historian seeks to engage with social theory, has tried to move beyond what he sees as the centralizing, institutional definition of the state apparent in much neo-Weberian analysis of the state. He posits two phases of state growth, one before the mid-seventeenth century, the other a later (and more Weberian) formation after the Civil Wars. As he explains:

> The growth in the functional efficiency of the English state before 1640 arose most spectacularly from internal demands, those affecting domestic social order. In this functional sense, like the anthropological-functional accounts, the principal engine seems to have been social stratification, as well as responses to it. Needs arising from the state system, rather than the society from which the partially differentiated state emerged, were not well served by that type of structure before 1640. Furthermore, this structure was also resistant to the establishment of differentiated interests.[21]

Braddick here combines an historical and a methodological point. His general argument grows out of several decades of social-historical studies of early modern England that have stressed the local and social origins of political power, and the primacy of issues of public order and regulation as spurs to governance.[22] Their object of study is not so much institutions (though they are a vital part of the story) but problems and actions. In this he echoes Steve Hindle's point in the opening of his *The State and Social Change* where he asserts that 'the state is not to be viewed exclusively as a set of institutions; rather, it is a network of power

[19] As Storrs points out, this has been the persistent complaint of Jeremy Black. (Storrs, ed., *Fiscal-military state*, pp. 17–18.)

[20] 'The early modern English state and the question of differentiation, from 1550 to 1700', *Comparative Studies in Society and History*, 38 (1996), pp. 92–111.

[21] Braddick, 'The early modern English state', p. 103.

[22] For an excellent account of this historiographical tradition see Steve Hindle, Alexandra Shepard and John Walter, eds, *Remaking English society. Social relations and social change in early modern England* (Woodbridge, 2013), pp. 1–40.

relationships which become institutionalized to a greater or lesser extent over time'.[23] In this sense, the process of state formation operates from the local and particular rather than from the top down, and the emphasis is not just on the accomplishments of those exercising power, but its effects and its limitations.

But the interesting question here is, of course, how certain forms of centralized and local power interact with one another. Though there is still dispute about the precise chronology, something clearly does change from the 1640s onward. There is no clear trajectory or unbending path, but by the early eighteenth century it is clear that there are a whole series of ways in which central administration and local governance are interacting, sometimes in conflict, and sometimes in tandem. As Joanna Innes pointed out in a review of *Sinews*, one should not assume that the fiscal military state maintained a consistent salience within the English or British polities; it was much more like a Cheshire cat than an unchanging presence.[24] The challenge, it would seem, is not to plump for one or other of these views of the state – local/central, social/political – but to investigate their interaction. Certain periods invite this more than others. Both the 1690s and the 1790s, for example, which saw the convergence of public order/resource crises with hugely increased demands upon the fiscal military state seem ideal periods in which to explore such connections.

H.V. Bowen concluded his review of Lawrence Stone's edited volume, *An Imperial State at War*, by dryly remarking that 'the scholarly hares released by Brewer, and chased here by Stone and the other authors, have, one suspects, a long way to run before they are finally caught'.[25] Though I wouldn't claim to be the sole originator of this hare chase (an activity, incidentally, that is now illegal in the United Kingdom), I am impressed by how much we still need to know about the English and British state(s) in the seventeenth and eighteenth centuries, and how inquiries, such as these in this volume, have had the salutary effect both of encouraging a history that is at once political, economic, administrative and social, and of helping problematize the complex relations between the varied bodies that made up the fractured polity of the eighteenth-century British empire.

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[23] Steve Hindle, *The state and social change in early modern England, c. 1550–1640* (London, 2000), p. 19.

[24] Joanna Innes, 'Not so strange? New views of eighteenth-century England', *History Workshop*, 29 (1990), p. 181.

[25] H.V. Bowen, 'Review of Lawrence Stone (ed.), *An Imperial State at War: Britain from 1689 to 1815* (London, 1994)', *Econ Hist Rev*, 48 (1995), p. 405.

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Chapter 3

Banks, Paper Currency and the Fiscal State: The Case of Ireland, Stated, 1660–1783[1]

Charles Ivar McGrath

In recent years it has been argued that late seventeenth- and eighteenth-century Ireland saw the replication of aspects of the British fiscal state paradigm.[2] A key component for sustaining such an argument was the fact that Ireland was 'a self-funding garrison for a significant portion of the British standing army'.[3] Those funds came from older hereditary crown income, post-1692 parliamentary taxation and, from 1716 onwards, a national debt.

From the late 1690s onwards the military soaked up the vast majority of the Irish government's annual income. Between 1699 and 1708, the average annual expenditure on the civil list was only 16.7 per cent, while the remaining 83.3 per cent was spent on the new post-Glorious Revolution peacetime military Establishment in Ireland of 12,000 soldiers. As the eighteenth century progressed, a similar pattern was ever present. In the four decades between 1719 and 1759, the average annual percentage commitment was 17.6 per cent and 82.4 per cent respectively.[4] During the same period, and measured during wartime only, Britain's equivalent average percentage commitment of public revenue to military costs, excluding the servicing of the national debt which is the case in the Irish example, was only 61–74 per cent. With the national

[1] For helpful comments and input on various drafts of this paper, I would like to thank Rick Kleer, Chris Fauske, Patrick Walsh and Eoin Magennis, as well as the delegates at a global history workshop at the University of Dundee in July 2013 and at the Money, Power and Print colloquium in June 2014 at the Leuven Institute for Ireland. The arguments regarding the role of private bankers have been developed on advice from Rick Kleer. Any errors in interpreting and putting forward those arguments however are all mine.

[2] C.I. McGrath, *Ireland and empire, 1692–1770* (London, 2012); idem, 'Waging war: the Irish military establishment and the British empire, 1688–1763', in William Mulligan and Brendan Simms, eds, *The primacy of foreign policy in British history, 1660–2000: how strategic concerns shaped modern Britain* (Basingstoke, 2010), pp. 102–18; idem, 'The Irish experience of "financial revolution", 1660–1760', in C.I. McGrath and C. Fauske, eds, *Money, power and print: interdisciplinary studies on the financial revolution in the British Isles* (Newark, 2008), pp. 157–88; Patrick Walsh, 'The fiscal state in Ireland, 1691–1769', *Historical Journal*, 56 (2013), pp. 629–56.

[3] Walsh, 'Fiscal state', p. 633.

[4] McGrath, *Ireland and empire*, pp. 169–70.

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debt servicing included, the British figures rose to 75–85 per cent.[5] While such general overviews of percentage commitments of public income are always open to question when examined in finer detail, they are indicative of the fact that the Irish state's financial commitments conformed with the broader criteria for an eighteenth-century fiscal state.

In order to meet such financial demands, Irish government income had to grow in line with expenditure. From a low of somewhere between £35,000–70,000, the Restoration financial settlement voted by the Irish Parliament in the 1660s created a secure tax base which facilitated marked and sustainable improvement over the following decades in the government's income. By 1686 net income had reached an all-time high of £286,516. Increasing government expenditure necessitated after the Glorious Revolution by the new military establishment resulted in new parliamentary taxes and higher income yields from 1697 onwards, when the £300,000 mark was reached. By 1718 net income had surpassed £400,000, rising to £500,000 in 1749, to £600,000 in 1750, beyond £700,000 in the early 1760s, over £800,000 in 1777 and eventually reaching one million pounds six years later.[6]

This income arose in the main from three sources: the older hereditary revenues such as tonnage and poundage and crown and composition rents; the Restoration hereditary revenues comprised primarily of quit rents, customs, import and inland excise and hearth tax; and the post-1692 short-term parliamentary additional duties imposed mainly on existing Customs and Excise rates. From 1692 onwards between a quarter and one-third of the overall annual net yield from all revenue sources came from these additional duties, thereby ensuring that as long as the 12,000-strong standing army remained in Ireland, the government would always be reliant upon Parliament to provide that extra income.[7]

A fourth source of income came on stream in Ireland in 1716. The Irish national debt (in imitation of elements of that developed in England in the 1690s and beyond), commenced in Ireland in January 1716, when Parliament-sanctioned government borrowing was initiated with a £50,000 loan for raising 13 new regiments as part of the security measures taken as a result of the Jacobite rebellion in Scotland and North England. In 1729 the principal increased to £200,000, then to £300,000 in 1731, and despite dipping as low as £5,000 in 1759, rose quickly to £650,000 by 1763 and to £1.9 million by 1783.[8]

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[5] P.K. O'Brien, 'The political economy of British taxation, 1660–1815', *Econ Hist Rev*, 2nd series, xli (1988), pp. 1–2; Brewer, *Sinews of power*, pp. 40–41.

[6] McGrath, *Ireland and empire*, pp. 167–71.

[7] Ibid., pp. 171–9.

[8] Ibid., pp. 181–95.

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This public commitment of Irish money towards the maintenance of the standing army in the eighteenth century by means of parliamentary taxation and a national debt can be viewed as evidence of Ireland's necessary imitation of certain aspects of Britain's fiscal state. There are however elements of the fiscal state paradigm that were evidently missing, or at least apparently malfunctioning, in an Irish context, and which are the focus for the remainder of this chapter. The first was the absence of a bank of the type personified by the 1694 Bank of England. The second was the question of paper credit or currency.

A keystone in the British paradigm was the foundation of the Bank of England in 1694 and that institution's location within the development of the British national debt and the ensuing innovations in the increasing circulation of paper credit instruments.[9] The Bank of Scotland was established a year later, in 1695, but the Irish equivalent was not incorporated until 1783, despite numerous proposals for banks of one sort or another from the Restoration period onwards.

Terminology in relation to these banks is important. It has become commonplace to refer to the Bank of England as a National Bank, or in modern usage, as a Central Bank.[10] In the first instance, the word national implies ownership by, in an eighteenth-century pre-nationalist conceptualization, the 'nation' or 'public', which was clearly not the case with the Bank of England in the period under consideration here. Indeed, as far as can be ascertained, in the pamphlet and parliamentary debates leading up to the bank's incorporation in 1694, the word national was not used at all, and only entered general usage when the still-born 1696 National Land Bank first came on the horizon. The Bank of England was for all intents and purposes a private corporate bank issuing paper credit instruments or currency as loans, with the English/British government as its primary customer/debtor. The bank was therefore a public creditor, in that the national debt was a debt owed by the 'public' or 'nation', as represented by the executive and legislative arms of government. In this respect, the sobriquet 'national bank' is best understood within a narrow definition of the phrase in relation to what was in the first instance Parliament-sanctioned borrowing by government, not least because the bank was established and incorporated by public authority through an act of Parliament and Royal Charter, thereby lending it a national character. That 'public authority' also resulted in the application on occasion of the term 'public bank' to the Bank of England and other similar corporate bodies during the period.[11]

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[9] Henry Roseveare, *The financial revolution 1660–1760* (London, 1991), pp. 35–7.

[10] See for example A. Andréades, *History of the Bank of England, 1640 to 1903* (4th ed., London, 1966), pp. xxxi, 43; Dickson, *Financial Revolution*, pp. 56, 558; Carl Wennerlind, *Casualties of Credit: The English financial revolution, 1620–1720* (Cambridge, MA, 2011), p. 5.

[11] For discussion of aspects of these arguments see Roseveare, *Financial Revolution*, pp. 35–40; Sir John Clapham, *The Bank of England: a history* (2 vols, Cambridge, 1944), I, pp. 2–4, 16–20, 24, 53.

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In respect of such terminology and in order to better understand the Irish engagement with banks between 1660 and 1783, it is worth looking at what may have been the first truly philosophical engagement with this terminological conundrum in the British Isles. In the *Querist*, first published between 1735 and 1737, the Irish Protestant Bishop, George Berkeley, explicitly defined a national bank as one which was established by Parliament (which for him was the 'soul or will of the nation') for the public good. Such a bank was to be wholly owned by the public with all profits put back into the economy, at Parliament's discretion, in order to finance public works and encourage industry and manufacture. In this respect Berkeley used the word 'nation' in the way that the modern world uses the word 'economy', in that all the benefits to be derived from the establishment of a bank should be for the good of the nation – or economy. In the ongoing reality of a long-standing chronic shortage of ready specie or coin which greatly hampered fluid currency circulation and ensuing economic stimulus, a national or public bank would fill the gap and encourage economic development by providing paper credit or currency.[12] As Patrick Kelly has described it, the heart of the matter for Berkeley was that

> The truly public bank was one that is 'not only established by public authority as the Bank of England, but a bank in the hands of the public, wherein there are no shares: whereof the public alone is proprietor, and reaps all the benefit' (I.222). Banks which purported to be public banks but were in practice merely multi-owner private (i.e., joint stock) banks, with state backing and a misleading designation (such as the Bank of England and the Bank of Scotland), might be suspected of subordinating the public interest to that of their shareholders (I.216, 223).[13]

In the considerations that follow hereafter, it is ultimately Berkeley's definition of national or public banks that form the foundation point.

Berkeley's central justification for a bank – the need to provide an alternative and more readily available form of currency for economic stimulus – was the primary motivator for Irish engagement with the idea of banks and paper currency in the period under consideration. At all stages when these topics were discussed, debated and projected, they were foregrounded by the near constant and universal complaints about the scarcity of coinage or ready specie in Ireland and the damage and retardation its absence caused within the economy. Of course, Ireland was not unique in this respect. England and other countries

[12] Patrick Kelly, 'Berkeley and the idea of a national bank', *Eighteenth-Century Ireland*, 25 (2010), pp. 98, 104–6.

[13] Ibid., p. 108. For the Queries identified by Kelly, see George Berkeley, *The Querist*, in Joseph Johnston, ed., *Bishop Berkeley's Querist in historical perspective* (Dundalk, 1970), p. 177. See also Johnston, 'Berkeley and the abortive bank project of 1720–21', in idem, ed., *Querist in historical perspective*, pp. 44, 50.

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faced similar problems because of the fact that the creation of, and access to, gold and silver coin had very evident, real and obviously finite limitations.[14] But as a subordinate and dependent sister kingdom of England, the shortage of coin in Ireland appeared to be more acute than elsewhere, not least because it was deemed inappropriate, for constitutional reasons, for the country to have its own mint or coinage. Therefore Ireland was dependent upon export trade for bringing new coin into the kingdom, but this was counter-balanced by a sizable import trade which resulted in much of that coin leaving the country again, an occurrence that was exacerbated and politicized in particular by the removal of more coin as rents, salaries and pensions for individuals in England. Such absentee landlords, government officials and pensioners were seen as a product of Ireland's political subordination to England, which was best personified during the period by the political and constitutional conflicts that arose when the English Parliament legislated for Ireland over the head of the Irish Parliament. The fact that most of that Westminster legislation was mercantilist in nature and restricted or severely undermined certain Irish trade and industry sectors which were primarily aimed at the export market only served to add to a growing sense of injustice in Ireland and a belief that the English Parliament was responsible for Ireland's shortage of coin.[15]

This economic, political and constitutional context in part helps to explain why the first Restoration bank projectors for Ireland – Sir William Petty, Sir William Temple and Richard Lawrence – were Englishmen who were well connected in the Irish government and had significant economic and/or political interests in Ireland. As men therefore with feet in both camps, their proposals seemed to be aimed at finding a politically and constitutionally unproblematic way for stimulating Ireland's economy within the framework of existing English economic restrictions and without provoking the wrath of the Westminster Parliament. To that end, they presented arguments for developing other parts of the Irish economy or proposed developments that would in time demonstrate that English laws prohibiting Irish trade and manufacture were counter-productive for England. The timing of their focus of attention and their English identity also suggests that such ideas were being transferred from England from whence they had arisen out of the considerations in the 1620s of Gerald de Malynes, Thomas Mun and Edward Misselden, and in the 1640s–50s within the Hartlib Circle

[14] See for example Seiichiro Ito, 'Registration and credit in seventeenth-century England', *Financial History Review*, 20 (2013), p. 138.

[15] See L.M. Cullen, *Anglo-Irish Trade 1660–1800* (New York, 1968), pp. 1–28, 182–3; S.J. Connolly, *Divided kingdom: Ireland 1630–1800* (Oxford, 2008), pp. 346–50; David Dickson, *New foundations: Ireland 1660–1800* (2nd ed., Dublin, 2000), pp. 109–41; Joseph Johnston, 'Commercial restriction and monetary deflation in eighteenth-century Ireland', in idem, ed., *Querist in Historical Perspective*, pp. 36–43; idem., 'Irish currency in the eighteenth century', in idem, ed., *Querist in Historical Perspective*, pp. 56–71.

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and elsewhere.[16] Yet at this early stage, it was at times almost as an aside that some form of bank was proposed as a possible source of alternative currency or credit that would help to alleviate the Irish shortage of coin.

A physician, scientist and administrator, Petty had prior association with the Hartlib circle and had first arrived in Ireland as Physician to the Army in 1652.[17] Writing in 1662, he touched upon the subject of banks almost tangentially when considering the question of taxation in Ireland: 'if public loan-banks, Lombards, or banks of credit upon deposited money, plate, jewels, cloth, wool, silk, leather, linen, metals, and other durable commodities, were erected, I cannot apprehend how there could be above one-tenth part of the lawsuits and writings, as there now are'.[18] However, while acknowledging that the key problem for the economy was the scarcity of money, Petty simply argued for allowing the payment of taxes in kind with corn or cattle or the like.[19] The closest he came to advocating the use of alternative types of currency was with reference to the 'tokens ... coined for exchange in retailing by particular men' which were not 'base' as long as 'such men be responsible and able to take them back, and give silver for them'.[20]

There was nothing particularly innovative in Petty's 1662 musings, but in the later and more famous *Political Anatomy of Ireland* he seemed to have developed his thoughts further. Although the book was only published posthumously in 1691, most of the references to banks had been part of a 1676 report written by Petty for the council of trade in Ireland and submitted to Lord Lieutenant Arthur Capel, earl of Essex, and the Irish privy council.[21] Estimating the value of all land and housing in Ireland at 10 million pounds, Petty projected that 'the lesser part' of that 'real estate, being well contrived into a bank of credit, will with the cash yet remaining, abundantly answer all the ends of domestic improvements, and foreign traffic whatsoever'.[22] He also proposed that interest should be reduced from 10 per cent to 5 per cent or 6 per cent in order to encourage 'monied men' to be merchants rather than 'usurers, rather to trade than to purchase, and to prevent the bad and uncertain payments, which gentlemen are forced to make unto traders, whose stock and credit is thereby soon buried in debts, not to be received without long and expensive suits, and that a bank of land be forthwith contrived and countenanced'.[23] But even this advocacy of a land bank seemed to have been

[16] Roseveare, *Financial revolution*, pp. 9–12; Wennerlind, *Casualties of credit*, pp. 10–11, 68–75.

[17] T.C. Barnard, 'Petty, Sir William', in *DIB*.

[18] Sir William Petty, *A treatise of taxes and contributions* (London, 1662), p. 9.

[19] Ibid., p. 17.

[20] Ibid., p. 65.

[21] Sir William Petty, *The political anatomy of Ireland* (London, 1691), pp. 114–15. See also Toby Barnard, *Improving Ireland? Projectors, prophets and profiteers, 1641–1786* (Dublin, 2008), p. 60.

[22] Petty, *Political anatomy*, p. 124.

[23] Ibid., pp. 127–8.

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borrowed from some other unnamed people in Ireland who in 1664, in response to 'the distress of the people and the obstructions to trade by reason of the … decay of bullion', had proposed a scheme for the establishment of a 'bank of £200,000 … the bottom and support whereof should be land; for the lands and houses of Ireland being worth about 8 millions, whereof £200,000 was but the 40th part'.[24]

The problems arising from the scarcity of money in Ireland in the 1670s also caught the attention of Sir William Temple, an English diplomat and author who was the son of Sir John Temple, author of *The Irish Rebellion* (1646) and a member of a family well established in both England and Ireland.[25] In *An Essay upon the Advancement of Trade in Ireland*, Temple argued that the key issue was the need to improve, 'either in the quantity, the credit, or the further manufacture', the main Irish export commodities of wool, butter, beef, cattle, fish and iron.[26] However, he did not explicitly engage with the question of banks in Ireland, but elsewhere wrote glowingly about the Bank of Amsterdam, observing that the 'tickets or bills [t]hereof make all the usual great payments, that are made between man and man in the town; and not only in most other places of the United Provinces, but in many other trading parts of the world'.[27]

However, the most substantial Restoration engagement with the related topics came from Richard Lawrence in the late 1670s and early 1680s. Lawrence was an English Protestant dissenter and parliamentarian army officer with long-standing commercial interests who had first arrived in Ireland with Oliver Cromwell in 1649 and had remained thereafter, getting an estate close to Dublin. During the Restoration he became a valued advisor to the Irish government on financial and economic matters, and served on the Irish council of trade (the body for whom Petty had compiled the 1676 report published in his *Political Anatomy*). In particular, Lawrence had a close working relationship with James Butler, duke of Ormond, Ireland's premier peer and three-times chief governor. In 1677 Lawrence produced a treatise entitled 'The Interest of Ireland in its trade and wealth stated in two parts', which he later expanded upon for publication under the same title in 1682. In it, as his most recent biographers have stated, he 'bemoaned the failure of the state to support the development of the Irish economy, which [he believed] remained disastrously underdeveloped due to an aristocratic contempt for trade, an unsound currency, and the lack both of credit facilities and of hard cash'. Lawrence also criticized the absentee landlords who 'drained the country of specie', but saw the ultimate problem as being the English

[24] Ibid., pp. 74–5.

[25] Sir William Temple, *An essay upon the advancement of trade in Ireland* ([Dublin, 1673]), p. 5.

[26] Ibid., p. 9.

[27] Sir William Temple, *Observations upon the United Provinces of the Netherlands. By Sir William Temple of Shene in the County of Surrey, Baronet, Ambassador at the Hague and at Aix la-Chapelle, in the year 1668* (7th ed., London, 1705), p. 100.

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policy of subordinating Ireland's economic interests to those of England'.[28] Key additions to the expanded 1682 publication included the need to establish a 'grand bank' and undertake currency reform.[29] The book apparently remained a favourite among eighteenth-century Irish Protestant patriots because of its championing of Irish economic development.[30]

Lawrence defined banks as aiming at 'gain either to the state, or particular persons, together with such credit to their bills, that they become current in all places, and to all persons where, and to whom assigned'.[31] Using examples of different types of banks in places such as Amsterdam, Venice, Genoa, Placentia and Lyon among others, Lawrence argued that Ireland, with its scarcity of money problem, was best suited to a 'land, or dry bank, but not wholly without money; but like some merchants, who with a small stock and large credit, will drive a great trade'. Such a bank would have to be 'founded upon undoubted visible credit, that all persons who have money to spare, may covet to lodge it there … having the knowledge of the *solvent capital* for their security'.[32] Lawrence's logic seemed to be that potential bank failure would be protected against on two levels. First, 'there can be no security in Ireland … so solvent, and satisfactory as land-security', which could be 'settled by law, as it cannot be weakened, in that it will not be in the power of the bankers … to alienate or encumber their title in those lands, otherwise than by bank-credit, since all are personally and equally concerned therein'. The second level explicated the first:

> Suppose Dublin being the chief seat of the grand bank, and twenty persons shall secure to each other lands of £200 *per. ann.*, by feofment, or statute-staple, in trust on defeasance for bank-security; if any former settlements, or statutes be, they will soon be discerned, and there can be no collateral encumbrance on that security; this will be a security to a bank of £4,000 *per. ann*. lands, being worth twelve years purchase … which will raise a bank security of 48 thousand pounds.

There were also to be 'branches or members of the *principal bank*' in every chief port which would 'take into their company the near adjacent places' and would 'credit each other's bills, or bank-tickets'.[33]

As to giving a currency to the bank's paper, Lawrence proffered several arguments which constituted the most detailed published statement to that

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[28] Terry Clavin and John Cronin, 'Lawrence, Richard', in *DIB*. See also Barnard, *Improving Ireland*, pp. 77–9, 86–7.

[29] Richard Lawrence, *The interest of Ireland in its trade and wealth stated. In two parts* (Dublin, 1682), pt ii, p. 4.

[30] See Barnard, *Improving Ireland*, pp. 77–9; Clavin and Cronin, 'Lawrence, Richard'.

[31] Lawrence, *Interest of Ireland*, pt ii, pp. 1–2.

[32] Ibid., p. 3.

[33] Ibid., pp. 4–5.

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point in time upon such an innovation in Ireland's economy. The basic premise seems to have been that the bank's 'tickets must bear the force of bonds of the [Statute-]Staple against the whole bank', with interest thereon 'not exceeding one moiety of the current interest of the kingdom'.[34] On that basis, 'bank-credit' would therefore lower interest, 'for when its bills and tickets shall be as acceptable in payment either for goods, or debts, and with less trouble and hazard transferred from one to another, than the best money current', then few people 'will give ten per cent for money, when they can have bank-credit for half the rate'.[35] By way of further security for the bank's paper, the 'whole constitution of the bank, and corporation with its privileges and securities, be confirmed by act of Parliament'.[36] Lawrence also proposed the erection of a 'Bank Lumber [Lombard] ... to supply the occasions of the poorer sort with small sums of money upon pawns at reasonable rates', though he did not provide any further detail in that respect.[37]

As with the previous proposals, Lawrence's primary motivation was to provide stimulation to the Irish economy. However, by providing more detail than either Petty or Temple, Lawrence became the first to explicitly raise two related key issues for the future. The first was the importance attached to providing the backing of the public or nation via an act of Parliament confirming the incorporation and constitution of the bank. This establishment of the bank by public authority was aimed at providing greater security for the bank's paper currency, which therein raised the second key issue for the future: the manner in which the bank's paper currency would help to lower interest rates, especially upon loans. From the 1690s onwards a key bone of contention in Ireland would be the extent to which a bank established by public authority would in theory or reality represent a formidable challenge to those private individuals and groupings who made their livings from the substantial interest they could charge on loans and other financial services they provided to the nobility, landed gentry, merchants and 'poorer sort' in Irish society.

However, despite the desire for establishment by public authority, Lawrence's 'grand bank' proposal, like all that had gone before, was by no stretch of the imagination the same beast as that which would emerge in 1694 as the Bank of England. The bank models advocated for thus far in Ireland were first and foremost about finding a way of stimulating trade and commerce, and the economy more generally, through the establishment of a reliable fund of credit with a secure paper currency for general circulation. They were therefore closer

[34] Ibid., pp. 8, 38. For the Irish statute-staple, seventeenth-century debt regulation and private credit systems in Ireland, see J. Ohlmeyer and É.Ó. Ciardha, eds, *The Irish statute staple books, 1596–1687* (Dublin, 1998).

[35] Lawrence, *Interest of Ireland*, pt ii, p. 10.

[36] Ibid., p. 38.

[37] Ibid.

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in definition to Berkeley's idea of a public or national bank than the Bank of England would ever be, given the apparent altruism of the projectors and the concomitant absence of an obvious profit motive for investors or subscribers. Such factors may also help to account for the fact that little or no notice was taken of what these Englishmen proposed for Restoration Ireland.

It was not long however before new projectors arrived on the Irish scene in the aftermath of the Glorious Revolution of 1688–91. The proposals, discussion and debate generated in England in the lead up to and following the foundation of the Bank of England provided the primary stimulus for this resurgence of interest in Ireland. However, as before, the fundamental problem in Ireland remained 'the small quantity of coin that is in that kingdom', while the high legal interest rate of 10 per cent was also deemed a key issue.[38] The ensuing proposals were therefore still geared towards a bank that was fundamentally concerned with facilitating the circulation of alternative paper credit or currency as a means of providing stimulus to the economy, rather than as a body for lending to government. The new proposals also picked up where Lawrence had left off, by always looking to Parliament to provide the public authority deemed necessary for such an enterprise, a factor made more pertinent in the 1690s given the role of the Westminster assembly in both the Bank of England and the 1696 National Land Bank.

With the Irish Parliament beginning to meet on a more regular basis in the 1690s, it was not a surprise that the first proposal should constitute a direct appeal to that body, an avenue that had not been open to Petty, Temple or Lawrence after 1666. In 1695 a group of Dublin merchants and traders petitioned the Irish House of Commons for its 'approbation' of 'printed proposals for a perpetual fund or bank in Dublin, for improvement both of lands and traffic'. The petition argued that, as the 'examples of other States and Cities' had demonstrated, the bank would provide 'a fund of credit to supply the want of coin' in Ireland. Likewise, the appeal to Parliament was intended to encourage money subscriptions, given that 'the funds in London on which the three banks are erected, are by Act of Parliament and free of all taxes'. The need for a bank and fund of credit was ascribed to the detrimental impact to Irish trade and commerce of the Irish war of 1689–91, the ongoing war on the continent and 'the laws of England'.[39] This latter reference to the damage caused by English mercantilist legislation constituted a more overt politicizing of the issue of banks and paper currency that had only been raised more generally by Lawrence before. It also proved to be a bit of a red herring, as it was an argument that would fail to gain significant traction in the bank debates in the eighteenth century.

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[38] W.H., *Remarks on the affairs and trade of England and Ireland* (London, 1691), pp. 30–31.

[39] For the petition see *CJI*, ii, 63; F.G. Hall, *The Bank of Ireland 1783–1946* (Dublin, 1949), p. 15. For the three banks referred to, see Richard Kleer, '"Fictitious cash": English public finance and paper money, 1689–97', in McGrath and Fauske, eds, *Money, Power and Print*, pp. 86–91.

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The actual 'printed proposals' put before the Commons in 1695[40] were those detailed in a pamphlet by the London merchant, Richard Holt, 'and others', entitled *Seasonable Proposals for a Perpetual Fund or Bank*. As the evident source of the language used in the petition to Parliament, Holt advocated in his pamphlet for a 'perpetual fund or bank' to be established in Dublin for the 'improvement both of lands and traffick, suitable to the trade, money, and business of Ireland, both in relation to England and other foreign parts'. The bank was to be backed by an initial money subscription of £100,000,[41] which was the same capital amount used for establishing the 1695 Bank of Scotland, an enterprise which in its own right differed significantly from the Bank of England in that it was intended to provide credit to Scottish merchants and was actually forbidden by its charter from lending to government.[42] It is tempting therefore to suggest that both as to purpose and initial capital sum, the Bank of Scotland served as a template for Holt's bank. However Holt's pamphlet did not mention the Bank of Scotland, but instead cited for its inspiration 'the three banks lately set up in London'.[43] The use of the phrase *Perpetual Fund* also echoed the various bank proposals made in England in the years 1691–95.[44] The personal profit motive, absent in the Restoration proposals, also finally made an appearance, as it was stated explicitly that the bank would be of 'particular advantage' to the subscribers of the £100,000 and that Holt, as the originator of the idea, would also make a handsome profit.[45] It was therefore first and foremost a proposal for a private joint-stock or corporate bank, and so, despite not being overtly or even ostensibly a vehicle for lending money to the government at that point in time, it was still far removed from what Berkeley eventually would envisage as a true public or national bank.

Nothing came of the petition to Parliament or Holt's proposals, but that did not prevent another attempt in 1697 by the English serial bank proposer Hugh Chamberlen,[46] who had started out in the English market in the 1660s with ideas for a Lombard bank but from 1689 onwards had turned his attention for

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[40] The 'printed proposals' were not included with the petition recorded in the Lower House's Journals. See *CJI*, ii, 63.

[41] Richard Holt, *Seasonable proposals for a perpetual fund or bank in Dublin* (Dublin, [1696?]), p. 1; Suzanne Forbes, 'Print, politics and public opinion in Ireland, 1690–1715', pp. 203–4; Patrick Walsh, *The South Sea bubble and Ireland: money, banking and investment, 1690–1721* (Woodbridge, 2014), p. 45. The extant copies of Holt's pamphlet appear to have been published in Dublin in 1696 though clearly were available in print in 1695.

[42] Walsh, *South Sea bubble*, p. 39.

[43] Holt, *Seasonable proposals*, p. 1.

[44] For the proposals, including regarding perpetual funds and legal tender, see Kleer, 'Fictitious cash', pp. 75–97.

[45] Holt, *Seasonable proposals*, pp. 2–4.

[46] Hugh Chamberlen, *A proposal and considerations relating to an office of credit upon land security: proposed to their Excellencies the Lords Justices: and to the Lords of the Privy Council, and Parliament of Ireland* (London, 1697).

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the most part towards land banks.[47] The rejection of his ideas in England in 1691–92, late 1693–early 1694 and again in 1695 did not prevent him from trying again elsewhere,[48] first with the Scottish Parliament in 1693 (when one argument against his proposal was that it had already been rejected by the 'wise and trading people' of England[49]) and then in Ireland.

Chamberlen's 1697 Irish proposal showed all the signs of recycled ideas, and was at times verbatim reproduction of his earlier schemes.[50] However, he did acknowledge the fundamental problem of a lack of coin in Ireland when pointing out 'the want of a sufficient stock of money for the carrying on a great trade'.[51] Like others before, he cited the United Provinces as the good example of how banks and paper currency could invigorate an economy, 'where credit is the chief instrument of their commerce'. His preference for a land bank was grounded on the standard argument that land offered the best security for a fund of credit, but he tried to give that claim greater credence by pointing out that Irish title to land had the added security of being based upon acts of Parliament. Presumably his intention was to try to address the glaring fact that Irish land title had been hotly contested for more than 150 years and up to as recently as 1691, which was the very reason such statutes existed in the first place.[52]

Chamberlen also advocated that the bank be established by an act of Parliament in order to ensure 'a solid national and current credit upon land'. The act was also to make the land bank's paper a legal tender currency: 'that this credit be made current in all payments, to and from this crown, and to and from all other persons and bodies corporate or politic; and that payment or tender in this credit, be to all intents and purposes as good as if made in the usual species of money', with any contracts or agreements made to reduce it below par 'fineable in the king's courts'.[53]

The proposal for a legal tender paper currency may well have been a significant factor in ensuring that nothing came of Chamberlen's scheme (though his constant lack of success in the preceding years and probable reputation as a bit of a 'bank crank' might be more pertinent). As Richard Kleer has clearly demonstrated, amid the plethora of proposals put to the English treasury lords in the years 1691–96, those that advocated a legal tender currency were particularly

[47] Helen King, 'Chamberlen, Hugh, the elder', in *ODNB*.

[48] Kleer, 'Fictitious Cash', pp. 81–91.

[49] *Papers relating to a bank of credit, upon land-security; Proposed to the Parliament of Scotland. By Dr Hugh Chamberlen. Published by order of the committee, to which the consideration of the proposal is referred* (Edinburgh, 1693), p. 11.

[50] For the main aspects of Chamberlen's key proposals, see Kleer, 'Fictitious Cash', pp. 81–91. For verbatim repetition, compare *Papers relating to a bank of credit*, pp. 1–4, 6, 12–13, to Chamberlen, *Proposal and considerations*, pp. 3–14.

[51] Chamberlen, *Proposal and considerations*, pp. 3, 5.

[52] Ibid., p. 5.

[53] Ibid., p. 6.

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frowned upon, in part because of the recent experience in Ireland under James II when he issued brass coins at a value far in excess of the intrinsic value of the metal and gave them a type of legal tender status which resulted in significant financial loss to anyone in possession of those coins when the Jacobite regime in Ireland collapsed.[54] However, we can only hypothesize as to why these 1690s bank proposals fell on deaf ears, as there is no evidence as to why the Irish Parliament in 1695 did not engage with the merchants' petition and Holt's proposals or what the Irish legislature or executive made of Chamberlen's scheme in 1697. As these proposed banks were not intended to be a source of credit for the government, the Irish executive may have been without opinion on the subject. While active backing from the government might have made a difference had it been forthcoming, there is no evidence of either official support or opposition.

The only evident reason for the lack of success for these schemes lies in Holt's *Seasonable Proposals*. At the outset, he promised that 'attendance shall be there given [at Dick's Coffee House in Skinner Row near the exchange in Dublin], to answer objections which will be made by a few Goldsmiths and Scriveners, and perhaps by some Merchants who deal by Exchange, and have not yet duly considered these matters'.[55] Holt was clearly trying to address the concerns of those who already made a living by providing private forms of credit to merchants and others and for whom a joint-stock corporate bank would constitute serious competition and a challenge to their primacy in the Irish private credit market, not least in respect of the likelihood that it would drive down interest rates on loans and other financial services in the manner Lawrence had outlined in 1682.

It is therefore necessary to examine the ways in which the problem of a scarcity of coin in Ireland was actually already being dealt with during the Restoration period and thereafter. Alternative forms of currency were not new to Ireland in the late seventeenth century, as, like elsewhere, shortage of specie saw innovations among local entrepreneurs, be it the issuing of tokens as referenced by Petty in 1662[56] or the long-standing merchant practice of using bills of exchange.[57] During the Restoration period, Goldsmith bankers such as Sir Abel Ram and Thomas Parnell and their paper receipts became a new and more user-friendly credit alternative to the medieval statute-staple. Merchants such as the Hoares in Cork, the Cairnes in Dublin, Belfast and London, the Fades and Mitchells in Dublin, and more shady figures such as the money lender Joseph Damer in Dublin also entered the private banker market in Ireland during the Restoration period, providing much needed private credit for remittance of rents, exchange with London and other transactions. But the real explosion in private banking occurred following the Glorious Revolution, best exemplified by the

[54] Kleer, 'Fictitious Cash', pp. 78, 81–2, 84, 86, 89.

[55] Holt, *Seasonable proposals*, p. 1.

[56] Petty, *Taxes and contributions*, p. 65.

[57] Cullen, *Anglo-Irish trade*, pp. 98–101, 170–173.

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establishment in the later 1690s of Dublin's first major private bank by Benjamin Burton and Francis Harrison, merchants from a landed background who were at the heart of the rapid escalation in the circulation of private bankers' notes throughout Ireland in the 1690s and thereafter. Other key names in this paper credit instrument nexus in the early years were David La Touche and Nathaniel Kane, Hugh Henry, James Swift and the London-based Sir Alexander Cairnes.[58]

Indeed, Ireland quickly became overly dependent upon private bank notes for addressing the shortage of ready specie. By 1709 the Irish Parliament had recognized as much, when it enacted a law which provided that all bankers notes 'were to be transferable by mere delivery and endorsement'. Indeed, this act has been seen as the cause of the serious escalation in the circulation of paper currency in the first half of the eighteenth century in Ireland.[59] However, in reality, the issuing of such paper remained for the most part unregulated,[60] leading to local crises as individuals literally closed up shop and absconded, leaving behind large debts and worthless paper.[61] It was also the case that none of these private Irish banks were concerned with creating credit for commerce and trade.[62] However, despite the failure of various private banks, the Irish private credit market was clearly a very lucrative one for a significant group of men in the early- to mid-eighteenth century. These men were also influential politically and within society, whether as MPs in their own right, as the creditors of indebted MPs and government officials, as remitters for the government or through other financially related activities. And such influence could readily be used to oppose any proposed financial enterprise that might threaten their lucrative Irish business.

The provision of paper credit by private bankers in the early eighteenth century in Ireland may help to account for the absence of any further printed proposals for banks for more than 20 years after 1697. However, in April–May 1720 the subject re-emerged with the publication of a short pamphlet by John Irwin (a man of whom little is known[63]) calling for subscriptions for a bank and paper credit in Ireland as a means of addressing the various economic problems that were evident at the time, including a trade imbalance, the drain of coinage to Britain and elsewhere through exchange, salaries, pensions and rents and the prevailing

[58] This paragraph is based upon Walsh, *South Sea bubble*, pp. 46–53. See also Rowena Dudley, 'The failure of Burton's bank and its aftermath', *Irish Economic and Social History*, xl (2013), pp. 2–4.

[59] Hall, *Bank of Ireland*, p. 3.

[60] A number of acts were passed by the Irish Parliament during the period 1709–1783 that attempted to impose some regulation, but with little success. See Hall, *Bank of Ireland*, pp. 3–8.

[61] Padraig McGowan, *Money and banking in Ireland: origins, development and future* (Dublin, 1990), pp. 7–9; Hall, *Bank of Ireland*, p. 3.

[62] Walsh, *South Sea bubble*, p. 53.

[63] Irwin was described by Archbishop William King as 'Coll. Irvine, a man of small fortune and little interest' (quoted in Michael Ryder, 'The Bank of Ireland, 1721: land, credit and dependency', *Historical Journal*, 25 (1982), p. 560).

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mania for purchasing stocks in both the Mississippi and South Sea Companies in the hopes of 'extravagant gain'. Irwin itemized the usual dangers that would occur if nothing was done, including the non-payment of rents and taxes, emigration of skilled individuals and the destruction of trade and industry. In the absence of any domestic bullion and of a mint, the solution, he argued, lay in establishing 'a paper credit upon a good foundation, that bank bills shall pass through the whole kingdom as current and free as gold and silver'. For proof of the 'use and benefit of paper credit' people only had to look at 'the trading nations of Europe, and even the meanest republic', which 'have their several banks', while 'the trade of Great Britain ... could not be carried on without many millions of paper money'.[64]

Irwin's proposed bank was to be established with an initial subscription of £500,000 which would serve as 'a fund for securing the payment of all such notes as the bank shall issue'.[65] Subscriptions could be paid in cash or by giving mortgages at 5 per cent, and a royal charter or act of Parliament was to be sought for establishing the bank.[66] It quickly became evident that the published plan was already a well-developed scheme by a group of projectors at a time when the economic climate was conducive to the floating of such an idea, given that the subscription was rapidly filled once the books first opened in Merchants Coffee House in Dublin in late May 1720. Directors were quickly elected from among the leading Irish peers, MPs and gentry who subscribed and a petition which 'proposed to charge their estates and engage their fortunes to raise a fund of credit for circulating bills to answer the exigencies of the kingdom' was presented to George I desiring a Royal Charter for the bank.[67]

The desire for a Charter harkened back to the establishment of the Bank of England in 1694, a fact which became apparent when a counter-proposal emerged from another group in Ireland and a minor bidding war ensued. Both groups wanted to be incorporated as a joint-stock company known as the Bank of Ireland with a Bank of England-type Charter that would endow 'the powers and privileges usual in such cases'.[68] When the Irish chief governor, Charles

[64] *To the nobility, gentry and commonalty of this kingdom of Ireland* [Dublin, 1720] (NLI, MS 2256, ff 59–61); Ryder, 'Bank', p. 560. For the most recent and comprehensive consideration of the 1720–21 bank proposals see Walsh, *South Sea bubble*, pp. 125–80.

[65] In the only known surviving printed copy of this proposal, the word 'bank' has been struck through and replaced by hand with the word 'company'. See *To the nobility* ... (NLI, MS 2256, f. 60).

[66] *To the nobility* ... (NLI, MS 2256, ff 60–61).

[67] Lord Abercorn, Viscount Boyne, Sir Ralph Gore, Oliver St George, St John Brodrick, Francis Barnard, Thomas Coote, Michael Ward, Henry Sandford, James Macarthy and John Irwin to Lord Percival, 2 June 1720; Lord Percival, Sir Gustavus Hume, Sir James Stanley, Edward Southwell, Joshua Allen and William Maynard to [Abercorn], 18 June 1720 (NLI, MS 2256, ff 8–9, 17–18); Ryder, 'Bank', pp. 559–61.

[68] Petition to Lord Lieutenant Grafton from George, Lord Forbes, Brabston Ponsonby, in behalf of themselves and others in Ireland, who have engaged to subscribe a sum not exceeding a

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Fitzroy, duke of Grafton, suggested in response that 'it might be expected that some particular advantage or offer should be proposed by the undertakers to the government for the service of the crown in Ireland, as had been constantly practised at the first erecting and the continuing from time to time the privileges to the Bank of England',[69] the first group simply responded that they would on all occasions endeavour to advance whatever money was requested by the king and Parliament.[70] However the second group were more forthright, and proposed to discharge the £50,000 principal of the national debt within five years. In so doing, however, they were undone. In an ensuing report, a key reason why the Irish lords justices rejected the counter-proposal was because the offer to clear the principal of the national debt contravened 'the usual and known methods' of Parliament which was wholly and solely responsible for providing 'any money which shall be necessary to be applied to the use of the kingdom'. A further reason presented by the lords justices was that the counter-proposal did not offer anything for the good of the nation.[71]

These reasons for rejecting the counter-proposal help to highlight what was actually being offered in the original proposal, approval of which was forwarded to London by the Irish government in early 1721 followed in May by the English treasury commissioners' recommendation that a Charter be granted and that an act of the Irish Parliament be passed for establishing the bank.[72] Neither the original proposal nor, as far as can be gleaned, the ensuing Charter or the draft bill for Parliament, envisaged the type of bank – personified by the Bank of England – that was primarily concerned with being a corporate creditor for government debt. As with all previous proposals for Ireland, the bank was, ostensibly at least, intended primarily to be for the benefit of the general public because it would create and circulate paper currency that would drive economic activity. Of course there did not appear to be anything that would preclude the 1720–21 proposed bank from becoming a source of credit for the government in the future, as had been the ultimate intention of some private English banks set up in the mid-1690s.[73] But even in that respect, the 1720 proposers had made it clear that such a development would only occur in response to requests that came from both king and Parliament together. Such a stance seemed to be aimed at avoiding the potential accusation that it would constitute a threat to the

million in order to erect a bank in Ireland, [July 1720]; heads for a charter for a bank of Ireland, [July 1720] (NLI, MS 2256, ff 11, 13); *CJI*, iii, pt ii, p. cc.

[69] Grafton to Abercorn, 6 Aug. 1720 (NLI, MS 2256, ff 21–2).

[70] *CJI*, iii, pt ii, p. cc.

[71] *CJI*, iii, pt ii, p. cci; NLI, MS 2256, ff 11, 21–2; Ryder, 'Bank', p. 560; Walsh, *South Sea bubble*, pp. 139–42.

[72] Privy Council minutes, Whitehall, 28 May 1721 (TNA, PC 2/87/212); Ryder, 'Bank', pp. 563–4.

[73] Kleer, 'Fictitious cash', pp. 88–9.

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continued regular meeting of Parliament because it would provide an alternative non-parliamentary source of finance for the government.[74]

Ultimately, the 1720–21 proposed bank was intended to be 'a corporate bank, privately owned', and in that respect, at least, was 'similar to the bank of England'.[75] Therefore, despite being for the good of the nation, the intended private ownership of this for-profit enterprise ensured that at no point within the proposal itself or during the official discussions thereon in 1720 and early 1721 was the proposed bank ever referred to as a public or national bank. It was therefore still a far cry from Berkeley's later vision of a public or national bank. In his 1737 *Plan or Sketch of a National Bank*, Berkeley pointed out in reference to the 1720–21 bank proposal that 'We have had ... schemes of private association formerly proposed, which some may mistake for national banks. But it doth not appear, that any scheme of this nature was ever proposed in these kingdoms'.[76]

Berkeley's apparent need to clarify that the 1720–21 proposed bank was not a truly national or public enterprise stemmed from the fact that once the subject entered the realm of Irish politics in 1721, the waters became muddied by conflicting and misleading terminology. When the proposal finally came before the Irish Parliament in September 1721, it began to be referred to in the Parliamentary Journals as a public bank. After initially favourable resolutions in the Irish Parliament in September 1721 for establishing a 'public bank', the drafting of the relevant bill quickly ran into trouble with the first clause being thrown out in the Commons on a division of 103–95 with any further considerations being postponed for two months on a vote of 98–91.[77] In December the bill was rejected, as were the proposal and Charter on a division of 150–80 on the question that the Commons 'cannot find any safe foundation for establishing a public bank, so as to render it beneficial to Ireland'.[78] A week later the Lords passed a similar resolution against a 'public bank'.[79]

However, throughout these parliamentary debates the bank had never been referred to as a national enterprise. Instead, that sobriquet emerged during the contemporaneous extra-parliamentary public pamphlet debate on the subject. The two main protagonists of that debate were Irish MPs – Henry Maxwell for the bank and his uncle, Hercules Rowley, against it. In his first pamphlet

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[74] *CJI*, iii, pt ii, p. cci.

[75] Johnston, 'Abortive bank project', p. 45.

[76] George Berkeley, *Queries relating to a national bank, extracted from the Querist. Also the letter containing a plan or sketch of such bank. Republished with notes* (Dublin, 1737), p. 38. See also Johnston, ed., *Querist in historical perspective*, p. 208.

[77] *CJI*, iii, 249–51, 257–8, 267–8; Joseph Griffin, 'Parliamentary politics in Ireland during the reign of George I' (MA, UCD, 1977), pp. 102, 190–193; Ryder, 'Bank', p. 565.

[78] *CJI*, iii, 289. See also C. George Caffentzis, 'Why did Berkeley's bank fail? Money and libertinism in eighteenth-century Ireland', *Eighteenth-Century Ireland*, 12 (1997), p. 104.

[79] Ryder, 'Bank', p. 569.

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on the subject, Maxwell did not refer at any time to a national bank but did call it a public bank on several occasions when emphasizing the benefits that would derive therefrom for the generality of the people.[80] Rowley's first response also referenced it as a public bank.[81] However, it was only in Maxwell's second pamphlet, written in response to Rowley, that he introduced the term 'national bank' on two occasions when directly addressing Rowley's proposed alternative of a private bank secured on the estates of six gentlemen of good standing. For Maxwell, the term 'national bank' seemed to be important for differentiating the proposal before Parliament from Rowley's private land bank.[82] Rowley did not pick up on the term in his ensuing second response,[83] but other writers did, thereby ensuring that it entered into the public consciousness thereafter as the default description for the 1720–21 proposed bank, even if it did not actually properly describe what was really on offer at that time.[84] It was of note that in his last throw of the dice at the end of 1721 when he tried to resurrect the bank project with his *New Scheme*, Irwin himself shifted towards this new terminology and looked to incorporate the idea in 'a bank or fund of public credit, established by authority of Parliament on a national security'.[85]

This terminological conundrum does not in itself explain why the 1720–21 bank proposal failed, however. There were many reasons. As Patrick Walsh has proven beyond any shadow of doubt, the significant financial losses people had suffered from the collapse of the South Sea Company in late 1720 and the ensuing detrimental effect upon the Irish economy lessened the ardour for projecting schemes of any sort in Ireland and was the key factor in the defeat of the 1720–21 bank proposal.[86] Trade restrictions due to quarantines to prevent

[80] Henry Maxwell, *Reasons offer'd for erecting a bank in Ireland; In a letter to Hercules Rowley, Esq.* (Dublin, 1721), pp. 6, 10–11. See also Eoin Magennis, 'Whither the Irish financial revolution? Money, banks and politics in Ireland in the 1730s', in McGrath and Fauske, eds, *Money, power and print*, p. 195.

[81] Hercules Rowley, *An answer to a book, intitl'd, reasons offer'd for erecting a bank in Ireland. In a letter to Henry Maxwell, Esq.* (Dublin, 1721), pp. 33, 42, 49–50.

[82] Henry Maxwell, *Mr. Maxwell's second letter to Mr. Rowley; Wherein the objections against the bank are answer'd* (Dublin, 1721), pp. 10, 22.

[83] Hercules Rowley, *An answer to Mr. Maxwell's second letter to Mr. Rowley, concerning the bank* (Dublin, 1721).

[84] See for example *A letter to a member of Parliament touching the late intended bank* (Dublin, 1721), pp. 13, 16; *Remarks on Mr. Maxwell's and Mr. Rowley's letters: setting forth the advantages of a bank and Lumbards in Ireland. In a letter to a friend* (Dublin, 1721), pp. 4, 6, 9, 11–12; *A letter to Henry Maxwell, Esq. Plainly shewing the great danger that the kingdom has escaped, and the great inconveniencies, that must of necessity have happen'd, if a bank had been establish'd in this kingdom* (Dublin, 1721), pp. 6, 8.

[85] John Irwin, *The phoenix. Or, a new scheme for establishing credit, upon the most solid and satisfactory foundation, and intirely free from all objections made to the former intended bank* (Dublin, 1721), p. 8.

[86] See Walsh, *South Sea bubble*, *passim*.

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plague spreading from the continent increased economic hardship in Ireland following the bursting of the bubble, as did the impact of bad weather, which caused famine conditions in the winter of 1720–21. The fear that the bank might facilitate non-parliamentary government also contributed to its demise, as did the innate conservatism of the landed country gentlemen in Parliament, while other ongoing conflicts within Irish politics also made the task of the bank's critics a great deal easier.[87]

It was also evidently the case that oppositional arguments or ideas against joint-stock or corporate banks had been communicated over time from England to Ireland, and had borne fruit in late 1721 to the detriment of the Irish bank proposal. As Michael Ryder among others has demonstrated, the Irish opposition to the bank proposal was, as evidenced by the pamphlet literature, informed and influenced by arguments advanced in England over the previous decades for and against the Bank of England and other financial or commercial corporations, and how that debate was set within the wider context of the early modern confrontation between traditional land-orientated understandings of the correct order of a society and the emerging 'commercial and financial power' of the seventeenth and early eighteenth centuries.[88]

Although having no apparent impact at the time, Irwin's *New Scheme* of late 1721 was motivated by his desire to address some of these highlighted oppositional issues, in particular that the bank would be a threat to Parliament, would drive down legal interest rates and would, like the South Sea Company, simply serve to enrich a powerful private oligarchy of directors.[89] In so doing, Irwin harked back to the more altruistic Restoration proposals, but went further in detail towards what Berkeley would ultimately define as a public or national bank in the 1730s. Hence not only was this new bank to be established by parliamentary authority, but it was also to remain within the control of Parliament and 'always [be] accountable to it'.[90] The salaried commissioners governing the bank were to be appointed each session by ballot in Parliament, and the profits of the bank were to be applied by Parliament as that assembly thought fit 'to the use of the publick, either in discharging the national debts, or encouraging the manufactures as the Parliament shall think proper'.[91] In many

[87] Walsh, *South Sea bubble*, pp. 125–80; Roseveare, *Financial revolution*, pp. 54–8; Ryder, 'Bank', pp. 557–82; Griffin, 'Parliamentary politics', pp. 100–112; Johnston, 'Abortive bank project', pp. 44–51; Hall, *Bank*, pp. 15–29; James Kelly, 'Harvests and hardship: famine and scarcity in Ireland in the late 1720s', *Studia Hibernica*, 26 (1992), pp. 66–9; Kelly, 'Berkeley', p. 110, fn. 41; Sean Moore, 'Satiric norms, Swift's financial satires and the bank of Ireland controversy of 1720–1', in *Eighteenth-century Ireland*, 17 (2002), pp. 26–56; L.M. Cullen, *An economic history of Ireland, Since 1660* (2nd ed., London, 1993), pp. 44–6.

[88] Ryder, 'Bank', pp. 571–7.

[89] Walsh, *South Sea bubble*, p. 177.

[90] Irwin, *New scheme*, p. 8.

[91] Ibid., pp. 5, 8.

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ways it was a prequel to Berkeley, and may have informed the bishop's thinking to some degree. It was certainly of note that Irwin's pamphlet was republished at the end of 1737, six months after Berkeley's own published proposals.[92]

But as Irwin's *New Scheme* also highlighted, there was a more prosaic additional contributing factor to the failure of the bank proposal which we have encountered before, and one which may help to explain our earlier terminological conundrum. It is evident that significant and influential opposition to the 1720–21 proposal came from Ireland's private bankers, in part because it would seriously undermine their lucrative private business in Ireland. Holt had highlighted this source of opposition in his 1695 pamphlet, and the evidence that remains suggests a similar scenario in 1720–21. As early as May 1720 Lady Molesworth had informed her husband that the private bankers in Ireland were 'mightily alarme[d]' at the bank proposal.[93] It was also later alleged that private bankers had pressurized indebted MPs to vote against the proposal in late 1721.[94] Certainly one Irish political figure at the time credited the defeat of the proposal in part to the covert opposition of the Dublin bankers, who were motivated by the fact that they would lose money if the legal interest rate was reduced from 8 per cent to the bank's proposed 5 per cent.[95] This latter issue was what caused Irwin in his *New Scheme* to model his revised ideas in such a way that the bank would in 'no ways distress any fair dealer in his way of business[;] the banker and the money'd man may deal in exchange and discount bills, and may lend money to the merchant and dealer at six per cent which is high interest'.[96] This awareness of the role of the private bankers in opposing the bank proposal was also evident in the pamphlet literature, with one pro-bank writer who was masquerading as an opponent of the proposal musing ironically, 'That the setting up a national bank upon a good and solid foundation, that will let anyone have money that hath security to give at five per cent, ... must rob the kingdom of all those useful people called bankers'.[97]

There is further evidence provided by the actions of those bankers who were also MPs. As has been demonstrated by Patrick Walsh, up to nine private bankers are identifiable on the three bank subscription lists that were compiled in Ireland between May 1720 and October 1721.[98] Of those, five were also MPs. The reasons these bankers initially subscribed may be various, including a desire to be on the inside of a new proposal at the height of such projecting, or

[92] Walsh, *South Sea bubble*, pp. 179–80; Berkeley, *Queries relating to a national bank*, *passim*.

[93] Quoted in Moore, 'Satiric norms', p. 52.

[94] See ibid., pp. 52–3.

[95] Walsh, *South Sea bubble*, p. 168.

[96] Irwin, *New scheme*, p. 10; Walsh, *South Sea bubble*, p. 177.

[97] *Letter to Henry Maxwell ... shewing the great danger ...*, p. 8. See also Moore, 'Satiric norms', pp. 53–4.

[98] Walsh, *South Sea bubble*, pp. 146–7, 150–151, 159.

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a hedging of bets while awaiting the final outcome. Two of those banker MPs, Burton and Harrison, were of course partners in one of the most important and reputedly safe private banks at that time which had survived the South Sea crisis and had close links to the government. Hence their decision to vote against the bank may well have convinced other MPs to vote the same way. The other three subscribing banker MPs, Hugh Henry (another Dublin banker who acted for the government along with Burton), Alexander Cairnes and Arthur Hill (who in the 1730s was to become a partner in a private bank with Luke Gardiner), also all voted against it.[99] The apparent change of mind of these banker MPs over an eighteenth-month period may be due to a myriad of reasons, but certainly the dramatically changed economic circumstances of late 1721 may simply have given them the opportunity to help kill off a beast that in April–May 1720 had seemed unstoppable and therefore best joined with rather than resisted.[100]

As to the terminological conundrum, it would seem that the use of the phrase 'public bank' by Maxwell and others, and then the introduction of the term 'national bank' in the face of Rowley's advocacy of a private land bank, simply occurred in the light of the opposition to the bank proposal from private bankers. The pro-bank writers may simply have wished to find a term or terms for differentiating their private corporate joint-stock bank, and the greater security it could offer the public for the viability and sustainability of its paper currency and lower interest rates, against that of the less secure and more volatile private bankers' notes and their higher interest rates. Yet if that is the case, the sobriquet 'national bank' also had the unintended consequence of future generations of Irish patriot politicians, authors, historians and others mistakenly perceiving the bank proposal as being either a British or Irish government project aimed in some way at further subjugating or subordinating Ireland and that the proposal's rejection was part of an Irish patriot oppositional agenda.[101]

In fact the British and Irish governments seemed to have been at best ambivalent towards the whole enterprise. Although support for the project was initially forthcoming from both governments, not least in the form of the Royal Charter, in the end one of Ireland's most influential senior government officials and a regular lords justice, the lord chancellor, Alan Brodrick, Viscount Midleton, came out very publicly in opposition to the bank.[102] And it was certainly the case

[99] C.I. McGrath, '"The public wealth is the sinew, the life, of every public measure": the creation and maintenance of a national debt in Ireland, 1716–45', in D. Carey and C. Finlay, eds, *The empire of credit: the financial revolution in the British Atlantic World, 1700–1800* (Dublin, 2011), pp. 187, 189–91; Walsh, *South Sea bubble*, p. 177.

[100] For this general argument see also Walsh, *South Sea bubble*, p. 177.

[101] For detailed discussion of this misconstruing of the 1720–21 proposal by later generations see Ryder, 'Bank', pp. 557–82.

[102] [Lord Midleton], Dublin, to Thomas Brodrick, 11–14 Oct. 1721 (SRO, Midleton MSS, 1248/5/95–6); Walsh, *South Sea bubble*, pp. 159–60, 168–70.

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that neither government tried to step in and save the bank in its death throes. That ambivalence may have stemmed from a sense within official circles that the type of bank a government would really want – like the Bank of England – was not on offer. Nor as we have seen was such a bank deemed by the Irish executive to be a palatable option within Irish politics at that point in time owing to the perception that, as had been argued in the early 1690s in England,[103] a bank whose sole purpose was to lend money to the government could ultimately undermine the executive's reliance upon Parliament for financial supply. In so doing, it would diminish the legislature's centrality and importance, which had only recently been secured in the aftermath of the Glorious Revolution in both countries. Given the sheer size of the massive demands for money in the 1690s and thereafter in England, the Westminster Parliament had never really been in danger of being undermined by the Bank of England. In Ireland, however, the financial dependency of government upon Parliament was much more finely balanced and any shift towards alternative sources of funding was a threat to that equilibrium. For the Irish government any hint of a move in that direction would result in a political conflict and crisis of the type not seen since the 1692–93 'sole right' dispute and was therefore to be avoided at all costs.[104]

Such a perspective suggests that ultimately a joint-stock bank established and incorporated by public authority through an act of Parliament and Royal Charter could therefore not come into existence without the proactive and fully engaged support of the government, in terms of both executive and legislature. As we have seen, in 1720–21 the Irish government had no need for alternative sources of funding because the existing methods of providing the required annual public income in Ireland for maintaining the standing army were more than sufficient for the purpose. Therefore there was absolutely no imperative to save the bank proposal. Such an argument gains further credence when viewed from 1782–83, when the Bank of Ireland was finally established. On that occasion, the bill to establish the bank was clearly a government measure, pursued successfully with the end goal being that the bank's initial capital of £600,000 would be paid into the Irish treasury as soon as it was raised. Thus as in England in 1694, the Bank of Ireland came into existence in 1783 in order to provide the government with a loan and to re-capitalize part of the existing national debt.[105]

It is also significant that the act for establishing the Bank of Ireland in 1783 termed it a National Bank.[106] That nomenclature had become normal usage since 1721. On the few occasions when published proposals were ventured in the public domain in Ireland in the intervening years, as in 1733–34 and 1755

[103] See Kleer, 'Fictitious cash', pp. 71–2.

[104] See McGrath, *Ireland and empire*, chp. 3.

[105] Hall, *Bank of Ireland*, pp. 34–5.

[106] *Heads of a bill for establishing a national bank in the kingdom of Ireland. Presented by ... Mr. Eden, Mercurij, 27 Die Februarij, 1782* (Dublin, 1782). See also 21 & 22 Geo.III.c.16.

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in response to significant private bank failures, the new sobriquet was applied from the outset.[107] By the 1770s and early 1780s when the debate was reopened in earnest in Ireland, the term was ubiquitous.[108]

But in reality, apart from Irwin's late 1721 *New Scheme*, the only truly public or national bank proposal to occur throughout that time was that which, as we have already seen, was put forward in 1736–37 by Bishop Berkeley.[109] His National Bank was to be established by Parliament with a fund of £100,000 secured upon a new tax on wine or other sources if deficiencies arose. The bank's paper currency was not to exceed that capital amount and its issuance was to be strictly controlled by Parliament. The paper currency was to be issued to people depositing ready specie or providing securities in land or goods, or to revenue officials on government securities, and was in all instances intended to stimulate economic activity. There were to be no stock holders. The public was the banker and sole proprietor, and the profits were to be accounted for by the public's representatives in Parliament and applied by that body to 'public works and manufactures'.[110]

Unfortunately, Berkeley could not even get his idea heard in Parliament in 1737. According to George Caffentzis, Berkeley blamed the failure of his proposal on the 'private bankers, "Irish patriots", mercantilist foreign exchange managers, ... libertines' and '"hard-currency" reactionaries'.[111] Caffentzis argued that the private bankers were the ones who had most to lose from Berkeley's bank, and as individuals with significant influence in Parliament and wider society, they had 'considerable power at their disposal' with which to defeat it. In all respects, the arguments that have already been put forward for the private bankers' role in defeating the 1720–21 proposal were clearly applicable in 1737 as well.[112]

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[107] See *A proposal for the relief of Ireland, by a coinage of monies, of gold and silver; and establishing a national bank* (London, 1733; Dublin, 1734); *A short and easy method of establishing paper credit on a solid foundation by means of a national land-bank* (Dublin, 1755); Dudley, 'Burton's bank', pp. 1–30; Marie-Louise Legg, 'Money and reputations: the effects of the banking crises of 1755 and 1760', *Eighteenth-Century Ireland*, 11 (1996), pp. 74–87.

[108] See for example John Gray, *An essay concerning the establishment of a national bank in Ireland* (London, 1774; Dublin, 1779); idem, *A letter to the Earl of Nugent, relative to the establishment of a national bank in Ireland* (London, 1780); Frederic Jebb, *Considerations on the expediency of a national circulation bank at this time in Ireland. By Fred. Jebb, M.D. author of some essays lately published under the signature of Guatimozin* (Dublin, 1780); *Some remarks on Dr. Jebb's considerations on the expediency of a national circulation bank in Ireland* (Dublin, 1780); *A view of the present state of Ireland, containing observations upon the following subjects ... a national bank ...* (Dublin, 1780); *Junius Secundus's letters to the people of Ireland, against the establishment of a national bank* (Dublin, 1782).

[109] Caffentzis, 'Berkeley's bank', p. 100.

[110] Berkeley, *Queries relating to a national bank*, pp. 34–40; Kelly, 'Berkeley', pp. 103–4; Johnston ed., *Querist in historical perspective*, pp. 205–8.

[111] Caffentzis, 'Berkeley's bank', pp. 101, 112.

[112] Ibid., pp. 101–2.

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Berkeley stated as much himself. In his sarcastic musings shortly after 1737 in the unpublished 'The Irish Patriot or Queries Upon Queries', he attacked the bankers in the fifth query: 'Whether it ought to be considered that so long as private men skilled in the money-trade command our cash, they may to their great advantage traffic with the several species thereof? And whether this advantageous traffic may not be hurt by a national Bank?'[113]

The power of the bankers in the 1720s and 1730s stemmed in no short measure from the fact that by then about half of the money supply in Ireland came from private bankers notes.[114] Indeed, in 1721 Maxwell had claimed that there was already £600,000 of bank notes in circulation in Ireland.[115] This was clearly an exaggeration, but it did highlight the fact that since the 1690s Ireland had quickly become heavily reliant upon private bank notes as an alternative means of currency.

There were various views expressed at later dates about this proliferation of banker's notes. In 1729 Thomas Prior, an Irish land agent, friend of Bishop Berkeley and Jonathan Swift and author of one of the key pamphlets in the canon of eighteenth-century Irish patriot literature, *A List of the Absentees of Ireland*,[116] noted in a pamphlet on coinage that if 'it were not for bankers' notes which we have been passing in good plenty, it would be impossible to manage our domestic trade half so well as we do'.[117]

Prior's apparently positive response to this unregulated paper currency was probably in part owing to that fact that he was writing at a time of particular economic hardship in Ireland, with harvest failures exacerbated by a severe shortage of small denomination coinage and near-famine conditions in many parts of the country.[118] Two decades later, however, when the country was still benefitting from an economic upturn following the conclusion of the War of Austrian Succession in 1748, the Scottish philosopher and historian, David Hume, observed that bank notes were the main medium circulating in Dublin,

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[113] George Berkeley, 'The Irish patriot or queries upon queries: whereby it is made manifest that a National Bank is utterly inconsistent with the rights, privileges and interests of Ireland' in Johnston, ed., *Querist in historical perspective*, p. 210; Caffentzis, 'Berkeley's bank', p. 102. See also Kelly, 'Berkeley', p. 99, fn. 4.

[114] Caffentzis, 'Berkeley's bank', p. 102; Kelly, 'Berkeley', p. 106 & fn. 31.

[115] Walsh, *South Sea bubble*, p. 174.

[116] Thomas Prior, *A list of the absentees of Ireland, and the yearly value of their estates and incomes spent abroad. With observations on the present state and condition of that kingdom* (Dublin, 1729).

[117] Thomas Prior, *Observations on coin in general. With some proposals for regulating the value of coin in Ireland. By the author of the list of the absentees of Ireland* (Dublin, 1729), p. 45, quoted in L.M. Cullen, 'Landlords, bankers and merchants: the early Irish banking world, 1700–1820', in A.E. Murphy, ed., *Economists and the Irish economy from the eighteenth century to the present day* (Dublin, 1984), pp. 27–8.

[118] Kelly, 'Harvests and hardship', pp. 84–103.

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and were well out of proportion to any other form of currency.[119] His evident concern at this occurrence was seen in his discourse 'Of Money' first published in 1752 in which he noted that 'if the public provide not a bank, private bankers will take advantage of the circumstance; as the goldsmiths formerly did in London, or as the bankers do at present in Dublin'.[120]

Hume's observation about the pernicious results arising from the failure of the public to provide a bank resonated with what had occurred in Ireland since the 1690s. The repeated failures to establish a corporate bank in Ireland, be it public or private, stemmed in large part from the opposition of the private bankers who had established very fruitful businesses in Ireland. The catch-22 was that the absence of a corporate bank facilitated the ongoing proliferation of Irish private banks and their excessive issuing of bank notes as highlighted by Hume, which was also the primary reason for the catastrophic failures of private banks in the 1730s and 1750s which caused serious economic damage in the country.[121] The ensuing bank runs and closures also led to what would have been the first state bailout of Irish banks when in 1760 the Irish Parliament, in response to a petition from Dublin merchants and traders about 'the low state to which public and private credit has been of late reduced',[122] voted to indemnify the three surviving banks of La Touche, Gleadowe and Company and Finlay and Company 'for any amount not exceeding £50,000 in all'.[123] All three banks were in the end able to rely upon their own funds and the crisis was deemed to have passed by the time the indemnity lapsed in May 1762.[124] It is also worthy of note that at the end of 1759, a total of £80,448 of a £150,000 loan voted by Parliament to the government was paid in private bank notes. A further £21,973 worth of bank notes had been paid into the treasury by the end of April 1760 as part of a new loan that would eventually raise £200,000.[125] So it was that even in light of the serious bank failures, the need for private banks and their paper currency remained apparent, as did their ability, however imperfectly, to keep the economy lurching along from crisis to crisis.

Back in 1733–34, following a bank run, an anonymous author had proposed the establishment by public authority of a private corporate bank for clearing the national debt. In so doing, he pointed out that the 'progress private banks have

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119 Hall, *Bank of Ireland*, p. 8.

120 David Hume, 'Of money', in *Essays and treatises on several subjects. By David Hume, Esq. Vol. IV. Containing political discourses* (2nd ed., Edinburgh, 1753), p. 39. At the end of the century a Westminster parliamentary committee was informed that in 1753 in Dublin only £10 in £1,000 received was in gold (Hall, *Bank of Ireland*, p. 8).

121 Magennis, 'Financial revolution', pp. 190, 195–204; Hall, *Bank of Ireland*, pp. 6–13.

122 *CJI*, vi, 215–16.

123 Hall, *Bank of Ireland*, p. 11.

124 Ibid., pp. 11–13.

125 *CJI*, vi, app. pp. ccccx–ccccxi.

made of late years in this kingdom sufficiently demonstrate[s] both the occasion and benefit of paper credit, and the certainty of its circulation', which he argued had in turn led people to incorrectly think that there were already sufficient private banks in Ireland 'to answer the wants of the kingdom'.[126] That latter belief had clearly helped to facilitate the fact that it was not till 1783, however late and overdue, that such a corporate joint-stock bank issuing paper currency that was very clearly modelled on the Bank of England was finally successfully established by public authority.[127]

The lengthy absence of such a bank and regulated paper currency may well be seen as evidence that Ireland ultimately failed to meet the necessary criteria for inclusion within the British fiscal state paradigm. Certainly it was the case that the period 1660–1783 demonstrated that although the Irish economy may have needed an incorporated bank established by public authority, the state did not. Therefore it did not come into existence. It is also clear that until the early 1780s, the Irish state did not need a private joint-stock or corporate bank to act as its primary creditor. But the reason for that absence of need was because the existing public funding mechanisms put in place between the 1690s and 1710s and developed further over the ensuing decades were sufficient for purpose. Throughout that time, the understanding of what a public or national bank might be had emerged and then changed. Unfortunately, for the very reason that the funding mechanisms put in place during those years had already made Ireland very much an integral part of the British fiscal state paradigm, the idea of a bank as personified by Berkeley and others, which would function primarily as an aid to the public for the improvement of the nation or economy, was of little interest to those in power. Ireland was clearly a part of the British fiscal state, it was just a part of it that did not need a corporate lender established by public authority until a later date than England. In the interim, the Irish state had developed those aspects of the fiscal state paradigm that were necessary to fulfil its military commitments within the broader British Imperial project.

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[126] *Relief of Ireland*, p. 17.
[127] Hall, *Bank of Ireland*, p. 32.

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Chapter 4

The Role of Civilians in Military Supply During the Williamite-Jacobite War in Ireland, 1689–91

Alan J. Smyth

The Williamite-Jacobite war in Ireland represents not only the military dimension of the 'bloodless' revolution of 1688, but also the last period of full-scale warfare fought in Ireland or Britain, as part of a broader European conflict. Both King William and King James spent significant sums of money prosecuting the war, with revenue from public coffers in England, France and elsewhere being directed to the conflict, while promises of grants of land in Ireland were earmarked to pay for it. While many soldiers that fought in Ireland between 1689 and 1691 had little to no military experience, particularly on the Jacobite side, there was also a high percentage of professional soldiers from countries across Europe, as well as an elite officer class with significant campaign experience. Despite the input and financial backing of England and France in raising and equipping many of the units involved in the war, this chapter demonstrates that it was largely funded and supported by the civilian population of Ireland, on an individual level, rather than at a state level. It was this personal contribution by civilians on a micro level that made the continuation of the war possible for both Jacobite and Williamite alike.

Common practice during the early modern period meant that the burden of war weighed heavily on resident populations, with local resources ruthlessly exploited to feed and support the armies, particularly when operating in enemy territory. This reliance on local people reached its zenith in Europe with the chaos of the Thirty Years' War, but towards the end of the seventeenth century this pattern was beginning to be replaced by further professionalisation of armed forces, and more sophisticated systems of supply.[1] This change came about in part due to the unwieldy size that armies had grown to during the period, as numbers reached over 100,000 men on each side in Flanders by the mid-1690s.[2]

[1] Gordon E. Bannerman, *Merchants and the military in eighteenth-century Britain* (London, 2008), pp. 8–11.

[2] John Childs, *The British army of William III, 1689–1702* (Manchester, 1987), pp. 244, 252–3.

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It was also the product of more pragmatic thinking by military and political leaders, as they realised that a more methodical approach to procuring supplies from local civilians would be more efficient in the long term than the levying of punitive demands for contributions from the civilians in the immediate vicinity of the army, a tactic that often devastated these communities. While this strategy also had the effect of denying resources to the enemy, it had become less useful in the relatively static style of warfare that had come to dominate military tactics by the end of the seventeenth century. Delegates from France and Spain had formalised this change at the Deynze Conference from September 1676 and February 1678, which largely set the tone for future cooperation in this area of warfare.[3]

The Williamite-Jacobite war formed part of the sustained period of conflict against the French forces of Louis XIV up to 1714, which saw the development of the policies and processes that would become the basis for the British fiscal-military state system.[4] Shortly after William's coming to power in London, he sent English troops to bolster his allies on the continent, with almost 11,000 arriving in Flanders in 1689 alone.[5] They were aided by the Prince of Orange's local links, and were able to utilise the existing infrastructure that had been put in place by their allies in Flanders, such as well-stocked magazines and large military encampments.[6] The primary means of supplying these soldiers, however, was by a system of contracts with private merchants. These were mainly composed of Portuguese Jews, with the firm of Antonio Alvarez Machado and Isaac Pereira the primary contractors to William's forces, while they also supplied the Dutch, Brandenburgers and Hanoverians.[7] These contracts covered the supply of daily rations of bread and forage for the army's soldiers and horses respectively, with additional materials sourced locally, in what was viewed as quite an efficient mechanism for feeding such large numbers of men in such a small theatre of war as Flanders.

The system of supply that operated in Ireland during the Williamite-Jacobite war has been remarked upon by previous authors, particularly John Childs in his various detailed studies of warfare in this period, while more recently Aaron Graham has undertaken a detailed examination of the Williamite military commissariat during the conflict.[8] Despite the conflict being fought concurrently with the war in Flanders, the means by which both the Williamite and Jacobite

3 John Childs, *British army of William III, 1689–1702* (Manchester, 1987), pp. 241–2.

4 Brewer, *Sinews of power*, pp. 23–7.

5 Childs, *British army of William III*, p. 268.

6 Ibid., pp. 245–7.

7 Ibid., pp. 249–50.

8 Childs, *British army of William III*, p. 163; John Childs, *The Williamite wars in Ireland, 1688–91* (London, 2007), pp. 17–26; Aaron Graham, 'Partisan politics and the British fiscal-military state, 1689–1713' (D.Phil thesis, University of Oxford, 2011), see chapter 2.

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armies in Ireland were supplied was anything but as efficient. Indeed, William's decision to subsequently rely so heavily on contracts for the supply of his army, and to significantly reduce the role of the commissariat, has been attributed in large part to the difficulties encountered during his Irish campaign, and in particular the Duke of Schomberg's disastrous military camp at Dundalk in the autumn of 1689. While contracts for the supply of bread and forage were issued for Williamite troops in Ireland, in reality the local conditions meant that these were not properly fulfilled, with frequent food shortages and disputes between military officers over foraging grounds and quarters for their men common features of the conflict. Instead, the Williamite army was heavily reliant on either purchasing or seizing goods from local civilians for the majority of their supplies and forage during the war. The even more disorganised Jacobite forces were almost exclusively dependent on supplies procured in this manner, particularly on an individual level, where small groups of soldiers took what they needed from local people. This was particularly evident during the final year of the conflict, when the entire Jacobite force and a significant number of civilian refugees were confined to the province of Connacht, on the western side of the river Shannon.

The resulting physical and economic impact of the role of civilians in supplying the armies during the Williamite-Jacobite war caused more sustained and widespread disruption to the ordinary population of Ireland than the major military engagements of the war. While it is difficult to estimate the overall casualty figures among civilians, the war featured high levels of general theft and violence against civilians by soldiers and irregular rapparee forces alike, while the general economic damage caused to the country was even more severe. The extensive billeting of soldiers among the general population formed a major part of this interaction and supply. Historians such as Tony Hayter and J.A. Houlding, in an English context, and more recently David Fleming and Neal Garnham looking specifically at the Irish context, have discussed the interaction between garrisoned soldiers or members of local militia forces and the civilians among whom they lived, although much of their focus has been on peacetime.[9] However, relations between soldiers and civilians during times of relative peace naturally took on a significantly altered complexion during wartime, when civil power became subservient to military law, and when strategic gains often trumped the rights of civilians. In a similar manner, both David Dickson and David Fleming have described the economic benefit that the military barracks built throughout Ireland during the eighteenth century brought to towns

[9] Tony Hayter, *The army and the crowd in mid-Georgian England* (London, 1978); J.A. Houlding, *Fit for service: the training of the British army, 1715–1795* (Oxford, 1981); David A. Fleming, *Politics and provincial people: Sligo and Limerick, 1691–1761* (Manchester, 2010), esp. pp. 194–231; Neal Garnham, *The militia in eighteenth-century Ireland: in defence of the Protestant interest* (Woodbridge, 2012).

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in Cork, Sligo and Limerick, through building contracts, grazing rights and lucrative administrative positions.[10] By contrast, the need to supply quartered soldiers with sufficient food and provisions during wartime in order to dissuade them from making use of disorder of war to plunder the local people meant that being used as a garrison quickly became a burden on a town. Other authors have generally overlooked the manner in which the general shortfall of supplies for both armies during the Williamite-Jacobite war was alleviated. Issues such as the systems that were put in place to directly purchase goods from local producers, or the direct role that civilians played in providing food and shelter to soldiers billeted among them, became vital elements of the war effort for both sides. Not only did this supply strategy influence the course and conduct of the war, but it also had a profound impact on the civilians themselves, and for many their interactions with soldiers in this manner would have defined their experience of the conflict.

Direct Supply: Commissaries, Markets and Prices

The general Williamite failure to adequately supply the Duke of Schomberg's army upon its arrival in Ulster in August 1689, orchestrated by its commissary-general John Shales, has been well documented.[11] Shales was hampered by a range of problems, including poor transportation, an inability to access sufficient credit to buy goods and even external political interference.[12] A change in personnel and policy the following year saw an improvement in efficiency, with the success of the new contractor, Isaac Pereira, attributed less to his links to Jewish mercantile networks on continental Europe and instead to his incorporation of 'local Irish officials and agents into his commercial operations'.[13] These local links proved vital, particularly given the poor transport network in Ireland, where purchasing goods as near as possible to where they were required would help facilitate their transfer to the individual soldiers in the field. Buying goods directly from merchants and producers became an important element of the commissariats of both armies, who were heavily reliant on local farmers and

[10] David Dickson, *Old world colony: Cork and south Munster 1630–1830* (Cork, 2005), p. 424; Fleming, *Politics and provincial people*, pp. 199–201.

[11] Childs, *The Williamite wars in Ireland*, pp. 18–19; James Scott Wheeler, 'The logistics of conquest', in Pádraig Lenihan, ed., *Conquest and resistance: war in seventeenth century Ireland* (Leiden, 2001), p. 204.

[12] Graham, 'Partisan politics and the British fiscal-military state', pp. 58–66; Graham has done much to rehabilitate the reputation of John Shales, arguing that it was outside interference and political intrigue that were the primary reasons behind his failure in this regard, rather than complete bureaucratic ineptitude on his behalf, as is often argued.

[13] Graham, 'Partisan politics and the British fiscal-military state', p. 81.

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suppliers to provide them with food and goods through a variety of mechanisms, the efficiency of which fluctuated according to the military successes and failures of each side.

One of the most common methods used was ordering civilians to bring supplies to central markets, where members of the army commissariat then purchased them before redistributing them amongst the regular soldiers. The Williamite authorities set up markets for this purpose at towns such as Cashel, where 'all persons of the county of Tipperary within twelve miles of the said city' were obliged to 'bring in such corne as they have by them to the market aforesaid, where they shall receive for all that shall be bought up for their Majesty's use, the summe of fifteen shillings a barrell to be pay'd upon the delivery thereof'.[14] In addition to this corn, the people of Tipperary were asked to provide a total of 700 barrels of coal, candles weighing 424 pounds and 45 barrels of salt for the stores in the town, with similar amounts requested from the nearby towns of Clonmel, Fethard and Thurles.[15] Proclamations tended to be the primary instrument by which these arrangements were made and publicised, as their direct nature meant they were well suited to rapidly responding to changing circumstances during a period of conflict. Both sides made liberal use of these instruments throughout the war, with a significant percentage directly relating to issues of supply.[16]

Failure to comply with these Williamite regulations regarding compulsory purchase, or to accept these set prices for commodities, would result in the objectors being 'proceeded against as enemies to the same, not only by imprisoning their persons, but confiscating to their Majesty's use all such corn as shall be found to be in their possession'.[17] As both a positive incentive to comply and to encourage better discipline within the army's ranks, anyone that cooperated was to be specifically protected from looting or theft by Williamite soldiers, with any proven breaches of this supposedly entitling 'the party wronged [to] receive three times the price of the same, from the officer commanding the troop or company to which the said soldier belongs'.[18] Of course, in many cases these regulations were not complied with, as reports emerged of some officers who, 'for their own gains sake, ordered the country-people to bring in most of their corn to such and such places, and secured it for their own private use, allowing the soldiers in the mean time to do what they would'.[19] This description of officers permitting

[14] Proclamation by George Clarke, Cashel, 17 Sep. 1690 (, TCD, Clarke war correspondence, Ms 749, vol. ii, no. 180).

[15] Ginkel to Samuel Blount (High Sheriff of Tipperary), Cashel, 24 Sep. 1690, T.C.D., Ms 749, vol. ii, no. 196.

[16] See the proclamations printed in James Kelly and Mary Ann Lyons, eds, *The proclamations of Ireland, 1600–1820* (5 vols, Dublin, 2014), ii, *passim*.

[17] Proclamation by George Clarke, Cashel, 17 Sep. 1690, TCD., Ms 749, vol. ii, no. 180.

[18] Ibid.

[19] George Story, *An impartial history of the wars of Ireland* ... (London, 1693), p. 140.

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their soldiers 'to do what they would' of course encompassed a litany of abuses. Contemporary accounts feature a myriad of instances of disorder by troops from both sides, from the general theft of food and supplies while on the run from enemy forces, to the orchestrated rustling of large numbers of cattle by groups of soldiers attempting to profit from the climate of disarray during the conflict.

This policy of persuading civilians to bring goods to official markets was also used extensively by the Jacobite authorities throughout the war. Their system of central supply was even less well organised than the Williamite structures, and this gradually disintegrated as the war continued. They also had severe problems in providing basics such as bread or biscuit for their soldiers, which meant that they relied almost exclusively on the compulsory purchase of supplies in this manner. From April 1689 the Jacobite authorities had passed proclamations to encourage rural dwellers to bring provisions into official markets for the army's use, promising anyone who did so that they 'shall be paid in ready money and reasonable rates for their said provisions'.[20] The promise that civilian producers who brought their goods to these markets 'shall be paid for the same' features in several other proclamations of this nature, and indicates that the seizure of goods without payment had been so commonplace that civilians had been dissuaded from complying with these orders.[21] Similarly, the fact that civilians bringing provisions to official markets in this manner had to be explicitly protected from plunder by the army again points to significant indiscipline within the ranks. There was also the threat of simply seizing goods without compensation if they were not given freely by their owners, with this combination of threats and incentives used liberally by both sides during the period.

Plundering by soldiers during the war was quite commonplace, and civilians were targeted by men from both sides, as well as being at the mercy of irregular paramilitary forces known as the rapparees. Proclamations were issued by both sides throughout the conflict that discouraged theft by soldiers from ordinary civilians, but they also more specifically forbade crimes against sutlers or other members of the army's supply chain. In addition, they featured harsher penalties for men found to be engaging in activities that disrupted general agricultural activities among civilian farmers, such as the theft of plough-horses for working the land; the seizure of tools or seeds required to sow crops for the coming season; or the simple trampling and destruction of crops or grass by groups of cavalry as they traversed the countryside. Policies such as these indicate that the priority of the officials on each side was ensuring a ready supply of goods for the army, and trying to keep their troops in line, rather than any specific concern for the well-being of the general population.

[20] 'Provisions for troops in Ulster', 1 Apr. 1689, in William Colles's diary of events, Dublin, 18 June 1685, in *Ormonde MSS* (HMC, London), o.s., vol. ii, p. 399.

[21] 'Supplies for the camp', 14 Sep. 1689, in *Ormonde MSS*, o.s., ii, p. 413.

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The high demand for horses generated by an early modern army resulted in them being another major resource for which both sides were heavily reliant on civilians. Horses were essential for farming and other non-military tasks, so balancing the needs of both groups in this regard had important knock-on implications. Jacobite soldiers had been sporadically pressing large numbers of horses into their service since the outbreak of the war. The official Jacobite policy in March 1689 gave their soldiers 'orders for seizing all the arms and serviceable horses in particular men's hands within the most parts of this kingdom'.[22] The 'particular' men noted in this instance were predominately Protestants, although Catholics that were not directly participating in the war effort had horses seized under this directive as well, while soldiers were also inclined to use it as an excuse to generally press horses and other livestock from civilians across the country for their own gain.[23] The Jacobite authorities eventually tried to better regulate these mass seizures of horses, such as calculating the numbers that were seized for the army's use, and ordering any animals that were deemed to be too small for military purposes to be returned to their owners.[24] This was not very successful, and as the war continued these arbitrary seizures had become so widespread that a proclamation was passed to explicitly forbid the pressing of horses by Jacobite soldiers or anyone else. These contained rather severe penalties, with culprits liable to be hanged if found guilty.[25]

The Williamites had similar problems balancing the number of horses needed by the army with those required by civilians to carry out essential tasks, and they also passed several proclamations to this effect.[26] They ordered significant numbers to be seized for military service, such as in March 1691 when the sheriffs of each county under their control were ordered to press a certain number of geldings from the local population.[27] All the residents were expected to cooperate with their local sheriff in this regard; those that did not were liable to have their animals seized by force, and without any monetary compensation. The Williamite authorities also issued orders explicitly forbidding the unauthorised pressing of horses by their soldiers. While the penalties for this crime were initially less severe than those imposed by the Jacobites, horse-stealing later became such a common offence that it was made a capital crime in the final months of the war.[28]

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[22] 'Precautions in Dublin', 9 Mar. 1689 in *Ormonde MSS*, o.s., ii, pp. 393–5.

[23] Quaker Sufferings (no. 6, Leinster and Munster; no. 25, Mountmellick; no. 30, Munster).

[24] Order from Tyrconnell to Colonel Henry Dillon, Dublin, 7 Mar. 1689 (NLI, Dillon (Clonbrock) papers, p. 5312).

[25] 'Taking of horses', 24 June 1689, in *Ormonde MSS*, o.s, ii, p. 401.

[26] 'Ordering the return of horses for military use', no. 39, 31 Dec. 1690; 'Instruction to population to provide horses, cars and drivers to assist the army', no. 54, 9 May 1691 in Kelly and Lyons, eds, *The proclamations of Ireland, 1600–1820*, vol. ii (Dublin, 2014), pp. 225–6, 243–4.

[27] Lords Justices to the Sheriffs, Dublin Castle, 20 Mar. 1690, TCD Ms 749, vol. v, no. 548.

[28] 'Forbidding the army from seizing horses and carts without authorisation', no. 8, 20 June 1690; 'Making horse-stealing a capital offence', no. 55, 12 May 1691 in Kelly and Lyons, eds,

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The importance of horses to an early modern army was reflected in the consistently high demand for fodder. Horses consumed a vast amount of supplies, with an average troop of 70 horses requiring 13.5 tons of hay, 271 bushels of oats and five bushels of grain on a monthly basis.[29] As a result, securing adequate forage for each army was a vital task, while spoiling grass and meadows in enemy territory was a common military tactic. In a similar manner to securing food and other supplies, forage was another resource that civilians were urged to protect and gather into stores in order to better supply the army. A Jacobite proclamation in August 1689 ordered 'all farmers, innkeepers, and others used to make and provide hay, oats and straw, that they provide the same as they were accustomed to do', indicating that the burgeoning conflict had discouraged people from fully engaging in their usual agricultural or mercantile activities.[30] Cavalrymen and dragoons were expected to pay for fodder for their horses from their daily wage, although this was frequently not complied with. Efforts to dissuade soldiers from simply seizing forage from civilians involved the use of severe penalties, with private soldiers ordered to 'not presume to take any oats, hay or straw, for subsisting their horses, or any provision or other goods, without paying for the same, upon pain of death'.[31] Of course, it is unlikely that these severe penalties were properly enforced, but the fact they were passed indicates that it was a problem the army was anxious to address. The Williamite authorities also passed a range of similar proclamations. These included setting a fixed price for hay of 12 pence per hundredweight and asking landowners to preserve land as meadows for the army's use.[32] Shortages of forage meant that the Williamite army was even obliged to transport fodder to Ireland by boat on several occasions, such as in the spring of 1690, but the majority of fodder for both armies was sourced locally from civilian sources in Ireland.[33]

The obvious high demand these two large armies created for food, provisions and fodder had a corresponding impact on prices, causing severe inflation and

Proclamations, pp. 193–4, 244.

[29] Peter Edwards, 'Logistics and supply', in John Kenyon and Jane Ohlmeyer, eds, *The civil wars: a military history of England, Scotland and Ireland 1638–1660* (Oxford, 1998), p. 257; for more on the nutritional demands of horses during the period, and the problems gathering forage of sufficient quantity and quality to feed them, see Erik A. Lund, *War for the every day: generals, knowledge, and warfare in early modern Europe, 1680–1740* (Westport, CT, 1999), p. 75.

[30] 'Supplies from farmers', 20 Aug. 1689, in *Ormonde MSS*, o.s., ii, 410.

[31] 'Forage for troops', 2 Nov. 1689, in *Ormonde MSS*, o.s., ii, 416.

[32] 'Ordering the population to supply provisions to feed the army in winter quarters', no. 30, 14 Nov. 1690; 'Reassuring tenants occupying land forfeited to the Crown', no. 47, 27 Feb. 1691; 'Encouraging tenants on forfeited lands to make hay', no. 60, 15 July 1691, in Kelly and Lyons, eds, *Proclamations*, pp. 216–7, 236–7, 248–9; 'Protection for husbandry and tillage', 21 Jan. 1690, in *Ormonde MSS*, o.s., ii, p. 425.

[33] Kenneth P. Ferguson, 'The army in Ireland from the restoration to the Act of Union' (PhD, Trinity College Dublin, 1981), p. 40.

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instances of profiteering. French officers accused Jacobite Customs officials of attempting to profit from this situation, as it was alleged that they 'pillage everywhere, raise the price on all the merchandise that they find in the country, as well as that which comes from outside, they then sell it at an excessive price to those who have need of it'.[34] While these wartime shortages would have benefitted the small number of farmers or merchants who had managed to stockpile goods and were now in a position to sell them, the resulting price rises would of course have been detrimental to the general population, as well as impacting on efforts to supply the army. Again, both sides attempted to deal with this profiteering and inflation in a variety of ways. Several attempts were made to control the value of coin, such as the minting of Jacobite copper money in May 1689.[35] This was designed to enable the authorities to pay the wages of their soldiers, and to purchase goods that were necessary for the war effort. It was also hoped that it would increase liquidity, amidst a population that was attempting to hide as much money as possible, during a climate of general lawlessness and fear.

The setting of compulsory prices for goods was the other main method of trying to curb inflation. In February 1690, the Jacobites set fixed prices for a variety of goods, including corn, meal, wool and leather, while compelling anyone with stocks of these goods over and above 'a sufficient proportion thereof for the subsistence of them and their families', to bring them to official markets for purchase.[36] The actual enforcement of these fixed prices was quite difficult, as shown by the 'great disturbance' in the market at Dublin on 19 March 1690, when people refused to sell their corn for less than 46 shillings per barrel, as opposed to the decreed price of 20 shillings.[37] This led to a standoff, whereby the merchants and farmers simply refused to sell their corn at all. In response, the lord mayor stationed armed guards on the market, who were ordered to let none of the merchants leave until they had sold at the set prices.[38] These fixed prices were refined the following month, with the price of a barrel of wheat set at 25 shillings if sold in the counties around Dublin. It was decided that the same barrel would be priced at just 17 shillings if sold elsewhere in the country, likely as an attempt to address the higher demand in the areas around Dublin, and to counter the resulting instances of social disturbance.[39]

High prices and rationing remained commonplace within Jacobite-controlled territory for the remainder of the war, with shortages gradually

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[34] M. d'Esgrigny to M. de Louvois, Dublin, 6 June 1690, in Sheila Mulloy, ed., *Franco-Irish correspondence, 1688–92* (3 vols, Dublin, 1984), i, no. 843.

[35] J.G. Simms, *Jacobite Ireland*, *1685–91* (2nd ed., Dublin, 2000), pp. 89–91.

[36] 'Rates for corn and other commodities', 28 Feb. 1690, in *Ormonde MSS*, o.s., ii, pp. 430–431.

[37] Colles's diary, 19 Mar. 1690, in *Ormonde MSS*, n.s., viii, p. 379.

[38] Colles's diary, 19 Mar. 1690, in *Ormonde MSS*, n.s., viii, p. 379.

[39] 'Rates for wheat and barley', 25 Mar. 1690, in *Ormonde MSS*, o.s., ii, pp. 431–2.

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becoming more severe. These problems were particularly pronounced during the winter of 1690–91, when the reduced territory held by the Jacobites, combined with their shortage of finance at a central level, left the large Jacobite force and an increasing number of refugees from across Ireland confined within the counties of Connacht on the western bank of the river Shannon. The level of supply within Williamite territory did not reach quite the same level of crisis, but from November 1690 they too were forced to set compulsory prices for goods.[40] These rates were reiterated in June 1691, indicating that shortages were still very much evident at this late stage of the war.[41]

Individual Transactions: Quartering, Seizures and Theft

These fluctuations in the prices of goods are a very useful indicator of the high demand generated by shortages of food and supplies across Ireland during the conflict. However, in many instances the prices of goods mattered little for the Williamite and Jacobite armies, as a significant proportion of the food and fodder consumed by their forces throughout the war was simply taken from the local civilian population with no payment whatsoever. Despite the best efforts of authorities on both sides to keep their forces adequately supplied, the primary means by which they were able to continue to prosecute the war was through direct interaction with individual civilians on a daily basis. Supplies procured directly by the soldiers in this way made up for the often severe shortcomings between what the soldiers on both sides needed on a day-to-day basis and what the official commissary systems were able to provide. These micro-level transactions were facilitated by cooperation, coercion or a combination of both, and they included authorised seizures of civilian goods; general plundering and theft by individual soldiers; and the billeting of military personnel directly amongst civilian populations.

Quartering soldiers among local populations was standard practice in early modern warfare across Europe, particularly during the winter periods between campaigning seasons. The civilians with whom troops were billeted were expected to give them shelter, help provide them with food and to assist in gathering forage for cavalry or dragoons.[42] This was a significant burden to place

[40] The goods concerned included wheat, oats, mutton, beef, butter, beer, brandy and hay; 'Ordering the population to supply provisions to feed the army in winter quarters', no. 30, 14 Nov. 1690, in Kelly and Lyons, eds, *Proclamations*, pp. 216–7.

[41] 'Licensing sutlers in an attempt to control prices', no. 60, 17 June 1691, in Kelly and Lyons, eds, *Proclamations*, pp. 248–9.

[42] Soldiers serving in garrisons across Europe were known to have taken part-time jobs in order to supplement their income or to insulate themselves against periods of arrears of pay, a situation that would have helped to integrate them with the local civilian population; see Frank Tallett, *War and society in early-modern Europe, 1495–1715* (London, 1992), p. 113; Periods of

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on a populace that was already trying to cope with the effects of an ongoing war, as well as threats from bandits or other groups that attempted to take advantage of wartime conditions for their own gain. In England, the delicate political situation that faced William III upon his arrival, combined with the general English distaste for standing armies of any sort, meant that billeting in private residences was outlawed after 1688 'except with pre-payment and permission of the owner', with troops instead put up in public houses and inns.[43] This was not the case in Ireland, where the problems both sides had in supplying their forces meant that billeting was an absolute necessity, and it became the primary means of supply, particularly during the winter breaks between campaigning seasons of 1689–90 and 1690–91. The importance of quartering troops in this manner has tended to be overlooked in studies of the Williamite-Jacobite war.[44] The money raised in Westminster for the war effort and the funds dedicated to supplying the Williamite army with weapons, tents, uniforms and gunpowder, is the most historically tangible element of logistical support.[45] These large sums of money were undoubtedly important to the war effort, and went a long way to raising, arming and outfitting the soldiers sent to Ireland. However, the responsibility for actually feeding and giving shelter to these soldiers once they had been posted to the Irish countryside largely fell on the local civilians in each area, although these interactions are naturally more difficult to quantify.

The very concept of billeting soldiers within private homes centred on forcing civilians to provide shelter to the men, while they were also expected to provide food and supplies that the military authorities were either unwilling or unable to supply themselves. This was quite clearly a heavy burden on families, and one that was made even more difficult by the economic disruption caused by the ongoing conflict. Even if the soldiers remained in good order, and did not steal or damage person or property, the cost to the householder of having to feed a group of soldiers for periods of up to six months would have been very substantial indeed. Ostensibly, soldiers billeted with civilians were supposed to pay their hosts in full for the supplies that they or their horses consumed, although during the Williamite-Jacobite war this rarely happened. In most instances officers might contribute some money for what they themselves had personally consumed, although most appeared reticent about forcing their subordinates to do likewise. Occasionally paper tickets were issued by the troops that supposedly entitled the householders to reimbursement from the army at a

winter quarters were also traditionally used to resupply and recruit fresh troops, with local people expected to contribute to this task through goods or money, see David Parrott, *The business of war: military enterprise and military revolution in early modern Europe* (Cambridge, 2012), pp. 188–9.

[43] Brewer, *Sinews of power*, p. 48.

[44] Simms, *Jacobite Ireland*, pp. 187–8, 202; Childs, *The Williamite wars in Ireland,* pp. 18–25; Wheeler, 'The logistics of conquest', pp. 199–207.

[45] Wheeler, 'The logistics of conquest', p. 206.

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later date, although getting these honoured after the war was very difficult and, in the case of the Jacobite army, impossible.

This process was further complicated by the nature of the conflict in Ireland, as religious and dynastic affiliations resulted in varying degrees of support for troops from the two armies. These tended to range from indifference to outright resistance to giving any form of shelter to soldiers from the 'wrong' side, while the burden of billeting meant that even nominally 'friendly' soldiers were at the very most simply tolerated. There were also instances of communities gathering supplies in preparation for the arrival of 'their' army. In anticipation of the arrival of the Williamite army in September 1689, the Protestant population of Ardee, county Louth, began to stockpile 'great quantities of ale, bread and other provisions, for the soldiers' as soon as the Jacobite forces withdrew from the town, only for these goods to be discovered and seized by the Jacobites upon their return a few days later.[46] King William himself was anxious to try and avoid alienating his Catholic Irish subjects any more than was necessary in order to bring the war to an end as soon as possible. Following his victory at the Boyne, William executed 15 of his English soldiers for various acts of theft and violence against the local population in the first few days of his march from Dublin towards Limerick.[47] In one instance he personally came across one of his soldiers robbing a woman near Naas, Co. Kildare, which 'inraged his Majesty so much that he beat him with his cane', and ordered him to be executed.[48]

However, many of William's subordinate officers did not follow this same harsh line with their men, resulting in significant examples of theft and violence by Williamite soldiers from civilians across Ireland during the war. Indiscipline among Lieutenant-General James Douglas' force was extensive in the weeks after the battle of the Boyne, in the form of attacking and stealing from civilians in the area.[49] One of his officers seemed disappointed by the levels of looting among the troops, but placed the blame on a lack of proper supplies for the army, remarking how he was:

> ... uneasy here with the disorders of our own men, which has been so great in our march to all without distinction, that tis a shame to speake of it and was not in my power nor the other Colonel, to prevent it, having neither bread nor money to give them, which had I had, I would have hang'd them to the last man, but I would have reclaimed them.[50]

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[46] Story, *Impartial history*, p. 17.

[47] Würtemberg to Christian V, Carlow, 16 July 1690, in Kevin Danaher and J.G. Simms, eds, *The Danish Force in Ireland* (Dublin, 1962), no. 36.

[48] Story, *Impartial history*, p. 107.

[49] William Edmundson, *A journal of the life, travels, suffering, and labour of love in the work of the ministry* (Dublin, 1715), p. 129.

[50] William Wolseley to Clarke, from his Majesties camp near Mullingar, 10 Aug. 1690, TCD Ms 749, i, no. 110.

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By contrast, King William's portion of the army appears to have been better supplied than Douglas', which would have enabled him to enforce stricter regulations among his soldiers. These instances of theft were matched by significant discipline problems among the Jacobite army, which affected Protestant and Catholic communities alike.

The European elements of both armies were singled out in contemporary correspondence as being particularly disruptive, with the French Jacobite troops and Danish Williamite forces coming in for direct criticism. At Dublin in April 1690, 60 French soldiers were 'quartered in Lazy Hill for three nights, in which time they murdered one or two women and ravished one or two', as well as thieving and plundering the homes in which they were quartered.[51] Similarly, the English Commissary to the Danish force, Daniel Butts, reported that in Waterford 'the Danes robe the country people in the face of the whole town and sware publickly they'le plunder the towne; and by what Colonel Slater tells me (when he came from thence last night) they had done it'.[52] Of course, the fact that these French and Danish soldiers would have been a more distinct and recognisable group on the streets of towns across Ireland during this period may have been a factor in the number of negative reports specifically citing their involvement, but this in no way negates the many explicit examples of disorder attributed to them during the war.

These varying levels of discipline by troops from both sides throughout the war complicated interactions between soldiers and families with whom they were billeted. A variety of eyewitness accounts describe the personal experience of troops being billeted among the local population, from both the soldiers' and the civilians' perspective. For members of the military, being billeted with a household was probably the most preferable form of accommodation, compared to staying in vacant homes, being confined in cramped conditions within barracks or simply sleeping outside. Throughout John Stevens' account of his two years of service in Ireland as a lieutenant with the Jacobite army, there are frequent references to the wide variety of places in which he was quartered or spent the night. The transient nature of an army on campaign meant that securing proper quarters was often impossible, with the soldiers frequently forced to spend the night in 'open fields without tents'. If they were to be encamped for several days, or if the weather was poor, then makeshift huts were built. Where possible, Stevens and his companions tried to lodge with local people, with varying degrees of success. In one farmhouse about a mile from Limerick city, he and his companions 'found good entertainment and, what was very pleasing, civil reception'. At another billet in the nearby village of Carrigogunnell he was equally impressed by his quarters, which he described as being 'very refreshing

[51] Colles's diary, 10 Apr. 1690, in *Ormonde MSS*, n.s., viii, p. 380.

[52] Daniel Butts to Clarke, Clonmel, 23 Jan. 1691, TCD Ms 749, vol. iv, no. 412.

after our long fatigue'. Whilst there he was treated to a variety of food, including 'plenty of meat and barley bread baked in cakes over or before the fire and [an] abundance of milk and butter, but no sort of drink'.[53]

Stevens also recorded occasions when he did not receive as warm a welcome. Within two weeks of his arrival in Ireland in 1689, he had difficulty persuading the proprietor of an inn near Naas, in county Kildare, to serve him and his comrades at all. The said innkeeper:

> ... refused not only beds, but fire and meat and drink for our money, till finding the perverseness of the people we possessed ourselves of a room, broke open the cellar doors, and took out meat, wine, and whatever we found for our use; our landlord having made his complaint to the sovereign, and, meeting a rebuke instead of redress, served, and attended us for the future with great diligence.[54]

Naturally, Stevens' delicate phrasing does not disguise the true nature of this interaction, with the landlord's eventual 'great diligence' almost certainly out of fear for his own personal safety, particularly after his complaints to Jacobite officers fell on deaf ears.

A corresponding perspective from the Williamite force is given by the Swiss Huguenot, Jean Francois de Morsier. An educated gentleman, he had volunteered to serve as an infantryman with the Williamite army and kept an account of his experiences. He described several encounters with local people across the country, such as his stay with a Protestant wigmaker near Charlemont in county Armagh, with whom he conversed in Latin and managed to assure that he was Swiss rather than French. Whilst there he slept on the floor by the fire and was given wheaten bread and 'griddle cakes' by his host. De Morsier also spent time in the Williamite field hospital at Carlingford in the aftermath of the Dundalk camp in the autumn of 1689. The village was so overcrowded that he could only find space to sleep in a pigeon-loft with several other cadets.[55] While at Carlingford he was able to buy additional food for himself from sailors and local peasants in order to supplement his daily rations of two bowls of gruel, which helped him to regain his strength. The following summer he recuperated from another injury in the more comfortable surroundings of the purpose-built military hospital at Kilmainham, the construction of which had just been completed in 1684. He stayed for a month 'in quite a good room' and described it as being 'a very fine building'. Again, this differs from other billets he

[53] John Stevens, *The journal of John Stevens containing a brief account of the war in Ireland, 1689–91*, ed., R.H. Murray (Oxford, 1912), pp. 45–6, 76, 81, 138–9.

[54] Stevens, *The journal of John Stevens*, p. 50.

[55] Padraig Lenihan and Geraldine Sheridan, 'A Swiss soldier in Ireland, 1689–90', *Irish Studies Review*, 4 (2005), pp. 484–5.

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described, such as a farmer's kitchen in Newry where he 'slept on cowhides' and 'couldn't get near the fire because of the great crowd of soldiers'.[56]

While de Morsier managed to travel to England to spend the winter of 1689–90, for the month before his departure he had been billeted in the home of 'a poor peasant' at Moneymore, on the border of counties Tyrone and Derry. The man's house 'consisted of a kind of entrance hall that served as a kitchen, a miserable little room next to this where he slept with his family, and beyond that, a byre for his cow was partitioned off by a wattle screen'. De Morsier and a 'handful' of soldiers from his regiment remained with the family for a full month, sleeping on straw and ripping up their tents to use as sheets. Their relations with the local people appear to have been quite positive, with nearby neighbours bringing bread to sell to the troops, suggesting that small-scale commerce between soldiers and civilians may have proved advantageous to both sides. He does describe how one of the men billeted with them, named La Loubière, 'died of a raging fever', and in the account of this incident it seems that relations between the soldiers and the people they were quartered with were quite positive. The night La Loubière died he was described as 'singing in his sleep, though feebly, having listened to us singing at the fireside earlier', indicating that there was ample camaraderie within the small house, while the following day the family gave the soldiers an old pine chest in which to bury their comrade.[57]

Of course, positive interactions such as this were the exception rather than the rule, with the burden of having to supply billeted soldiers often leading to food shortages and further conflict. Small-scale plundering and general theft of food and supplies by soldiers was widespread across the country throughout the war, with more severe crimes also being committed. For many people these negative encounters would have defined their experience of the conflict, through their physical or financial impact. If soldiers were not being provided with adequate food or supplies during wartime, their natural instinct was to simply take them from civilians, regardless of whether they were operating in friendly or hostile territory. Scholarship on the interactions between soldiers living in barracks across Ireland and local civilians during peacetime show both the positive and negative consequences of having soldiers based in a town.[58] The number and intensity of these interactions were significantly heightened during wartime, when a combination of the stresses and shortages of war with the removal of the boundary of the barracks' wall between the soldiers and the civilians resulted in substantial increase in contact between the two groups.

The experience of the Quaker community of Ballyhagan in county Armagh clearly demonstrates the negative aspects of having to quarter troops. In a letter

[56] Lenihan and Sheridan, 'A Swiss soldier in Ireland, 1689–90', pp. 485, 489.
[57] Lenihan and Sheridan, 'A Swiss soldier in Ireland, 1689–90', p. 485.
[58] Fleming, *Politics and provincial people*, pp. 195, 203–31.

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from August 1690, they explained their experiences at the hands of rapparees, Jacobite and Williamite troops during the first half of the war. After remaining on their land at the outset of the conflict, and having goods and livestock seized by irregular rapparees and general Jacobite forces, they were heartened by the arrival of the Williamite force under General Schomberg on 13 August 1689. This enthusiasm was short-lived, however, as Schomberg's lack of success in moving his forces outside of Ulster prior to the onset of winter meant that his forces were reliant on the people of the province to sustain them until the following summer. The Quakers of Ballyhagan explicitly noted that the Williamites 'being such a great army and had so little room to quarter in, we also lying so near Charlemont [Fort], we have had a very uncomfortable winter'.[59] They were forced to quarter a succession of different groups of Williamite soldiers from October 1689, with one French regiment remaining for a total of over six months until King William began to assemble his army in June 1690.

Their experiences with these troops were overwhelmingly negative. The initial group of 30 dragoons only stayed for two nights, although the Quakers had to provide full food and forage for the men and their horses, while 'only the lieutenant payed for five pecks of oats he had for his own horses'. These were replaced by a company of Danish soldiers, who were billeted 'about ten or twelve in a house', paying 12 pence per man for their week's food and shelter. After feeding them for a week and refusing to provide them with any more food, a 'part of them came every day for about three weeks and searched the houses and took when they could find to eat and payed nothing, save that some of the best payed twelve pence for the second week'. A series of dragoons were quartered on the area over the next few weeks, with each successive group taking 'hay and oats at their pleasure', in addition to a variety of food and other provisions, for which they 'paid nothing'.[60]

These troops were immediately replaced by the aforementioned contingent of French soldiers, who numbered 30 men and stayed in the area for over six months. Upon their initial arrival 'they paid for most of what they got, but afterwards very little. They killed also our cows at theyr pleasure and payed what they pleased for them'. During the quiet winter months the soldiers naturally became quite bored, with two of them deciding to 'sett up brewing in the meeting house'. This new endeavour required firewood to heat the brewing vessels, so 'they burnt many of the meeting house forms, sawn boards, gates, bars, doors and hovil timber wattles and sheds of our barns and cow house walls and any other timber they could get'.[61] The Quakers were also at the mercy of the soldiers

[59] Quakers at Ballyhagan, county Armagh, to Anthony Sharp, 4 Aug. 1690, Friends Historical Library, Dublin, Anthony Sharp Mss, vol. 7, f. 6r–11r.

[60] Quakers to Sharp, 4 Aug. 1690, in Friends Historical Library, Dublin, Anthony Sharp Mss, vol. 7, f. 6r–11r.

[61] Quakers to Sharp, 4 Aug. 1690, Friends Historical Library, Dublin, Anthony Sharp Mss, vol. 7, f. 6r–11r.

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for the duration of their stay, and the authors noted how if the troops 'were angry then gett and take up two cows or other cattle to kill at one time'. After the soldiers had killed all the cattle in the area, the community decided to purchase two beef carcasses, which they sold to the soldiers at a loss of two shillings per pound of beef, in order to prevent them from killing their valuable dairy cows. These Quakers were fortunate to be in a position to be able to purchase these cattle, as it was preferable to losing their more valuable assets. In doing so they were essentially acting as improvised commissaries for the Williamite army, making use of their local contacts to source and purchase supplies that the army's official structures were unable to provide.

The Williamite authorities did acknowledge the heavy burden of having to quarter large numbers of soldiers that was placed on local communities. In October 1690, comments from Lords Justice Thomas Coningsby ordered in a public charge to be levied across all Williamite-controlled territory that was removed from the frontline during this period of winter quarters. The aim of this plan was to provide householders with five pence per week for each soldier they quartered in their home, which was supposed to cover the cost of various expenses, including food, candles, salt and vinegar.[62] It is unclear to what extent these proposals were fully enacted, but the difficulties the troops had in obtaining sufficient food supplies throughout the winter, combined with reports of how 'the poor people are not able to subsist them longer', meant that it was highly unlikely that such a charge was even levied, let alone distributed successfully.[63]

These supply shortages and delays of pay led some civilian authorities across the country to try to make up some of the shortfall in order to reduce the overall burden on the people in their local areas. In Derry, for example, a substantial garrison of Williamite troops remained stationed there following the lifting of the Jacobite siege in July 1689. The difficulties in the Williamite supply chain during the subsequent winter resulted in the city's garrison not being paid. The then governor and commanding officer of the garrison, Colonel Fletcher, asked Derry's corporation to pay the wages of his troops until the money was sent from headquarters. They agreed to provide £50 for this purpose, which was a significant amount of money amidst the devastation of the area in the aftermath of the siege. However, Fletcher suggested that providing the funds would 'prevent any outrages, or abuses, to the inhabitants by reason of the souldiers present want of their pay'.[64] The fact that their commanding officer openly admitted as much to the corporation suggests that the discipline of the Williamite forces

[62] Lord Justice Coningsby to the Sheriff of county Tipperary, Clancarty House, Dublin, 2 Oct. 1690, TCD, Ms 749, ii, no. 213.

[63] Daniel Butts to William Robinson, Wexford, 27 Feb. 1691, T.C.D., Ms 749, vol. v, no. 490a.

[64] Minute books of Londonderry corporation 1673–1841, 20 Mar. 1690, PRONI, MIC 440/1.

when faced with shortages of pay and supplies was a major problem, with the tensions this caused heightened during periods of winter quarters. In addition to paying their wages, the job of billeting the soldiers in the garrison also fell on the people of Derry. By September 1690 the corporation reported receiving:

> ... many sad complaints of the poor inhabitants of this place, who have ever since the latter end of May last, quartered four companies of Colonel Deerings Regiment and paid them after the rate of 3 pence per diem for each Soldier, for each Drummer & Corporal 4d ½ per Diem and 5s 3d weekly to each Serjeant, whereby the poore people of the towne are exhausted of any money they had, ingaged in debt many of them ...[65]

Other corporations across Ireland opted to cooperate in this way with Williamite forces that were quartered in their towns. In Cork, the city's corporation issued municipal bonds to fund the wages of locally based soldiers in November 1690, before taking out further loans of £300 and £780 the following year to prevent the city's garrison 'tak[ing] a-loose'.[66] Similar steps were taken by the corporations of Kinsale, Youghal and Waterford to fund the wages of soldiers during the winter of 1690–91, when poor levels of discipline among local Williamite garrisons, particularly the Danish soldiers based at Waterford and along the south coast, were causing significant problems.[67]

Given the obvious burden of having to quarter troops, landowners outside the main urban areas naturally made frequent appeals to try to dissuade the authorities from billeting men on their land. In one instance a Williamite officer, Lt Colonel Coote, wrote to the secretary at war George Clarke in November from Mullingar – where he was posted with his regiment – concerning his lands in Kilkenny.[68] He claimed that both Ginkel and Major-General Scravenmore had assured him that his property was to be exempt from quartering, but he had received word that a dozen troops were in fact lodging in his house at Tullaghmaine. The lengths he had clearly gone to in order to try and prevent having even a dozen troops quartered on his land – such as speaking with the overall Williamite army commander and another senior general, in addition to writing to the secretary at war – indicates that quartering troops was worth going to significant lengths to avoid, even for dedicated Williamite army officers. Once again foreign soldiers were explicitly singled out in this regard. The poor reputation that soldiers from continental Europe had gained saw one land agent

[65] Minute books of Londonderry corporation 1673–1841, 11 Sep. 1690, PRONI, MIC 440/1.

[66] Richard Caulfield, *The council book of the corporation of the city of Cork* (Guilford, 1876), pp. 211, 213, 219–20, 223, cited in Graham, 'Partisan politics and the British fiscal-military state', p. 97, n. 178.

[67] Graham, 'Partisan politics and the British fiscal-military state', p. 97, n. 178.

[68] Lt Colonel Coote to Clarke, Mullingar, 30 Nov. 1690, TCD, Ms 749, vol. iii, no. 314.

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for properties in Queen's County, Edmond Doyne, request 'that I may have a party of English foot to be quartered there if I have any, for in truth if I have Dutch foot it will be as bad of the other side, for they are all alike'.[69] Regardless of where the groups of soldiers were from the general aversion to having to billet troops in this manner amongst the general population is clear. The levels of billeting among civilian homes during the war in Ireland is also in stark contrast to the contemporary experience in England, where an outright ban on billeting soldiers in private homes was enforced.

From the soldiers' perspective, the conditions they experienced while quartered varied quite significantly, and officers naturally attempted to secure the best quarters possible for their men. This became a contentious issue within the Williamite army, particularly during the winter of 1690–91, with those serving in frontier garrisons along the River Shannon forced to endure significantly worse conditions than those based further east. Colonel Thomas Erle wrote to Clarke in November, explicitly noting the difficulties faced by men 'in frontier quarters where they endure all sorts of hardships and are forct to a continuall duty, which must ruin them unless they are relieved'. These difficult conditions lasted through the winter months and into spring, with Clarke receiving reports from officers such as Captain Gerken, who described conditions for his 330 infantry, 25 dragoons and other officers based at Streamstown in Westmeath. Not far from the Jacobite-controlled crossing over the Shannon at Athlone, this would have been a particularly active area for rapparees, with Gerken describing how 'we are confined within our walls, the enemy having a horse sentry within a quarter of a mile of us', who quickly summoned Jacobite reinforcements if the Williamites made any attempt to leave their quarters on patrol.[70] Being unable to venture far from the town meant that food supplies and forage for the dragoons' horses were very hard to come by, leaving Gerken no option but to ask for supplies of meat and cheese to be sent with the next delivery of bread from the stores, 'else I doubt the men will grow weake and unfitt for service'. Other men serving on the frontier at Clonmel were described in February 1691 as having 'perished in their quarters for want of subsistence', while the 'officers have not received but one month's pay since the first of April, and for the common soldiers I can assure you many of them at the muster appeared without either shoes or stockings'.[71] Descriptions of poor conditions such as these reflect poorly on the ability of the Williamite commissariat to adequately supply its men, particularly in more

[69] Edmond Doyne to Mr Goodwin, Kilkenny, 10 Mar. 1691, NLI., Flower papers, Ms 11473.

[70] Colonel Thomas Erle to Clarke, unknown (received at Dublin), 26 Nov. 1690, TCD, Ms 749, vol. iii, no. 307.

[71] Daniel Butts to William Robinson, Wexford, 27 Feb. 1691, TCD, Ms 749, vol. v, no. 490a; Butts was the English commissary assigned to the Danish contingent within the Williamite army, and was well placed to comment on issues of food and equipment shortages.

isolated areas along the winter frontier, where the threat of Jacobite attack or rapparee raid would have been a further hindrance to the already difficult job of transporting supplies from coastal ports or main supply depots.

Conclusion

The inefficiency and poor organisation of the Williamite army during the war in Ireland represented the nadir of what would become both an intricate and immense process of supplying the armed forces of the British fiscal-military state in the eighteenth century. While this system would eventually evolve to allow the provision of supplies to soldiers fighting in colonies across the globe, at this stage in its development the conditions within Ireland acted as barriers to the efficient fulfilment of supply contracts. In Ireland, one of the main hallmarks of the development of this fiscal-military state was the programme of barrack-building that began in the years following the end of the Williamite-Jacobite war. While political conditions in England meant that the process of billeting soldiers in public houses and inns continued well into the eighteenth century, the commitment by the Irish Parliament to fund the construction of purpose-built military barracks in towns across the country helped to professionalise the longer-term military structure in Ireland, and enabled the soldiers raised and stationed in the country to fulfil an important role within the eighteenth-century British fiscal-military state.[72] The tensions and ill-feeling among the general civilian population that was caused by having to quarter soldiers across the country during the Williamite-Jacobite war may have indeed acted as a catalyst for this process of barrack-building, in addition to political and security considerations at play among the emerging Protestant Ascendency in the Irish Parliament.

The Williamite-Jacobite war can be seen as an example of how the more traditional forms of military supply, particularly the billeting of soldiers among civilians and the reliance on living off the land, had become largely antiquated as a result of the sharp rise in army size towards the end of the seventeenth century. It also showcased many of the inefficiencies that could plague the commissary system of supply, such as poor organisation, corruption and profiteering.[73] This was exacerbated by local conditions in Ireland where, on top of a poor transport infrastructure and other difficulties in moving supplies, the Williamites had to contend with trying to induce a generally hostile population into cooperating with them, not only for the duration of the war, but for the longer term as loyal

[72] Charles Ivar McGrath, *Ireland and empire, 1692–1700* (London, 2012), pp. 1–3; Fleming, *Politics and provincial people*, pp. 192–209.

[73] Bannerman, *Merchants and the military*, pp. 11–12.

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subjects of the crown. The early difficulties encountered by the Williamite army in supplying its soldiers provided a useful excuse for the new king to move away from the traditional English army commissary system towards his previously favoured method of civilian supply contracts. His awarding of contracts to influential Portuguese Jewish merchants, with whom he had worked previously, found success with the allied armies in Flanders, and this system of supply would eventually develop into an important part of the eighteenth-century British fiscal-military state. However, this change in policy did not prove to be a major factor in the ongoing war in Ireland, where even by the winter of 1690–91 the Williamite army's supply chain, while better organised than the notoriously chaotic Jacobite system, was still heavily reliant on the compulsory purchase of goods from local civilians.

The experience on the ground in Ireland reveals how heavily *dependent* both armies were on the general civilian population for the vast majority of the supplies needed to prosecute the war. From the very outset of the conflict the Jacobite authorities relied heavily on the pressing of horses and seizure of goods that were necessary to equip their troops for battle. The Williamite expeditionary force under the Duke of Schomberg was severely affected by the problems within their commissariat while encamped at Dundalk, and they depended upon the civilian population of Ulster to supply and quarter them until William's arrival the following summer. These supply problems had a significant bearing on the eventual outcome of the conflict. Delays and inefficiencies hindered the Williamite army in their pursuit of the defeated Jacobites following the battle of the Boyne, and contributed to the failure of the first siege of Limerick. Similarly, the problems the Jacobites had in supplying their army during the subsequent winter of 1690–91 hampered their preparations for the following summer's decisive campaign. This winter period saw the two largest armies that would ever take to the field in Ireland supplied with food, forage and shelter by the general civilian population, with corresponding shortages and instances of theft, violence and social disturbance. Nevertheless, this cooperation by civilians, whether given voluntarily or under the threat of force, was crucial in allowing both the Jacobite and Williamite armies to successfully prosecute the war in Ireland at all, and without this, the shortages and problems of supply that the campaign became infamous for would have been significantly worse.

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Chapter 5

Military Contractors and the Money Markets, 1700–15[1]

Aaron Graham

Between 1660 and 1783 the private 'contractor state' identified by Roger Knight and Martin Wilcox existed alongside the British fiscal-military state, where commercial entrepreneurs provided goods and services to naval or military departments that these departments were unable or unwilling to supply for themselves. One of the most important was credit, since for much of this period the British government was perpetually running into intermittent wartime funding crises, and without the financial support offered by private contractors the wheels of state would have ground to a halt. Yet because much of this occurred informally it has been exceptionally difficult to reconstruct how such connections operated. This chapter presents three case studies, drawn from the early eighteenth century but applicable to much of the period between 1660 and 1783, which demonstrate that contractors were part of much wider commercial networks, and were able to use financial intermediaries to package up the paper they received and sell it on to speculators or investors seeking remunerative investments, albeit sometimes in transactions of daunting complexity. Thus, even as the British fiscal-military state developed ever more elaborate bureaucratic structures and machinery, it nevertheless continued to be underpinned by a foundation of informal credit provided by commercial contractors and their own private networks.

Departmental Debt and Financial Contractors

At the interstices between the fiscal and the military or naval components of the British state between 1660 and 1783 was credit and debt. As John Brewer and others have emphasised, these components were interdependent, since larger military and naval forces depended on greater expenditure, which could

[1] I am indebted to Perry Gauci, Patrick Walsh, Roger Knight and Hanaan Marwah for their comments on earlier drafts of this chapter, which was researched with support from a Doctoral Scheme Award from the Arts and Humanities Research Council, and a British Academy Postdoctoral Fellowship.

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only ultimately be supported in turn with larger yields from taxation, collected through a more efficient and effective revenue service.[2] Yet it was also not enough simply to raise more money, since taxes and loans often trickled in long after the immediate needs of the service had passed. P.G.M. Dickson and others have demonstrated that, just as the long-term 'national debt' in England and Ireland helped to bridge the more fundamental gap between total income and overall expenditure, a series of expedients, mainly the issue of departmental paper instruments, helped to raise the short-term credit that bridged the gap between tax and loan receipts and the inflexible requirements of the military and naval departments.[3] By the end of the War of the Spanish Succession, the army had a floating short-term debt of more than £1.5 million, while nearly £6.2 million in short-term naval, victualling, transport and ordnance debt had been rolled up and converted into long-term funded paper with the foundation of the South Sea Company in 1711.[4] The successful management of short-term debt was therefore just as important as the development of effective long-term borrowing, since it reduced the amount of cash the state needed to hold in hand, and shuffled this burden onto its own employees and contractors. However, how they managed to convert this paper into cash or credit for their own use is unclear.

In part this reflects the sources available. Because the annuities that constituted the national debt were issued and managed through formal public bodies such as the Treasury, the Exchequer and the Bank of England, whose records have survived in relative abundance, the process of credit creation can be reconstructed. Blocs of annuities were sold off yearly, largely through a burgeoning secondary market in government debt that was centred around the Royal Exchange and Exchange Alley in London, and were then split up and sold on by financial middlemen to personal or institutional investors seeking to put their money into reliable government securities.[5] In the case of short-term credit, rolling issues of Exchequer Bills, which matured every few years and essentially circulated like money, allowed the Treasury to smooth out temporary surges in demand by paying them out in lieu of cash, while military and naval departments similarly emitted their own paper instruments and paid them to contractors and creditors until the Treasury released to them the necessary funds, at which

[2] This theme pervades Brewer, *Sinews of power* and is continued in Roger Morriss, *The foundations of British maritime ascendancy: resources, logistics and the state, 1755–1815* (Cambridge, 2010).

[3] See Dickson, *Financial revolution*, pp. 39–245, 341–406, Charles Ivar McGrath, *Ireland and empire, 1692–1770* (London, 2012), pp. 181.

[4] Dickson, *Financial revolution*, pp. 64–70, 393–414.

[5] Dickson, *Financial revolution*, pp. 249–337, 457–64; S.R. Cope, 'The Goldsmids and the development of the London money market during the Napoleonic Wars', *Economica*, 9 (1942), pp. 180–206; Lucy S. Sutherland, 'Samson Gideon and the reduction of interest, 1749–50', *Econ Hist Rev*, 16 (1946), pp. 15–29.

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point they were redeemed for cash. Where these arrangements were formalised, records survive, and several studies have therefore focussed on the institutional developments needed for this system to work effectively, in particular the practice of paying off this paper chronologically or 'in course', which made the process more predictable and transparent and thus helped to stabilise the value of the paper and make them more effective credit instruments.[6]

Much less is known though the secondary markets that underpinned the circulation of these bills, and thus how naval and military contractors translated essentially illiquid paper instruments into cash or credit that they could use to support their work. Margaret Hunt has noted that the wage tickets issued to seamen by the Navy Pay Office were 'routinely bought, sold, swapped, transferred and pawned within neighbourhood and friendship networks, becoming a form of circulating currency', and Knight and Wilcox have noted how at least one provincial victualling partnership in the early nineteenth century relied on goldsmith-bankers to sustain their advances of credit to the state.[7] Other studies have examined how contractors to the Ordnance Office received bills and sold them on for cash, and how private individuals and financial institutions also invested in this paper for their own profit.[8] Janet Macdonald notes that later enquiries into naval administration found that clerks in the victualling office were matching up contractors with bill-brokers for a commission; when challenged, they claimed that they believed that 'some public advantage might rather result from the transaction by giving additional facility to the circulation of ... government bills'.[9] What has been missing, however, is an empirical foundation that would allow the transactions and networks that bound these disparate elements together to be reconstructed, and which this chapter now seeks to provide, using case studies of three such networks to suggest how others worked.

The cases studies presented here have been reconstructed in some detail from pleadings preserved in the records of the Court of Chancery, a court of equity (as opposed to common law) at Westminster Hall which often handled commercial

[6] Dickson, *Financial revolution*, pp. 365–406; Morriss, *Foundations*, pp. 91–3; N.A.M. Rodger, *The command of the ocean: a naval history of Britain, 1649–1815* (London, 2005), pp. 102, 107, 196, 292–3.

[7] Margaret R. Hunt, 'Women and the fiscal-imperial state in late seventeenth- and early eighteenth-century London', in Kathleen Wilson, ed., *A new imperial history: culture, identity and modernity in Britain and the Empire, 1660–1840* (Cambridge, 2004), pp. 33–9; R.J.B. Knight and Martin Wilcox, *Sustaining the fleet, 1793–1815: war, the British Navy and the contractor state* (Woodbridge, 2010), pp. 125–6; Dickson, *Financial revolution*, pp. 401–2.

[8] L.J. Williams, 'A Carmarthenshire ironmaster and the Seven Years War', *Business History*, 2 (1959), pp. 38–42; L.S. Pressnell, *Country banking in the industrial revolution* (Oxford, 1956), pp. 424–7; Dickson, *Financial revolution*, pp. 415–53.

[9] Janet MacDonald, *The British Navy's victualling board, 1793–1815: management competence and incompetence* (Woodbridge, 2010), p. 173.

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cases of considerable complexity.[10] The injured parties initiated matters by presenting a Bill of Complaint to the court, and the case then went before a Master in Chancery, who secured written Answers from the defendants and then, if the case went further, received sworn depositions and original documents in order to reach his conclusions, which were then passed back to the Lord Chancellor to guide him in his final judgement. Christine Church and Emily Kadens have demonstrated that these bills and answers cannot be always taken at face value, tending towards incompleteness rather than outright falsification, but by cross-referencing them with other surviving records some degree of accuracy can be found.[11] It is also unclear how representative such records are, and whether other officials, contractors and investors relied on similar networks to float their own departmental debt. Did these networks end up in court because they happened to fail, in other words, or did they fail because they happened to be networks? Departments such as the Pay Office seem to have relied on similar sets of networks, but more research is necessary in order to judge their extent and effectiveness. However, these case studies do at least suggest that there was a sophisticated financial system underlying some areas of the formal British fiscal-military state, even at this early stage, which provided it with cash and credit.

Chelsea Hospital

Henry Parsons was in almost every sense a typical provisions contractor.[12] He was a biscuit-baker of Wapping in Middlesex and the son of Sir John Parsons, a Tory brewer and victualler who had organised the supply of provisions to the navy before 1689 as a commissioner at the victualling board and then acted as a private provisions contractor during the 1690s.[13] By 1705 he was in partnership with Thomas Marston, a baker who held the contract to supply the Royal Hospital in Chelsea with bread.[14] The Hospital had been set up in 1683 to accommodate disabled or veteran soldiers, and each in-pensioner was supplied with a standard ration of 1 lb of bread or biscuit, ¾ lb of meat, ¼ lb of cheese and 2 quarts of beer per day. Between 1702 and 1705, the initial years of the War of the Spanish

[10] J.H. Baker, *An introduction to English legal history* (4th ed., Oxford, 2007), pp. 99–115.

[11] Christine Churches, 'Business at Law: retrieving commercial disputes from eighteenth-century Chancery', *Historical Journal*, 43 (2000), pp. 937–54; Emily Kadens, 'The Pitkin Affair: a study of fraud in early English bankruptcy', *American Bankruptcy Law Journal*, 84 (2010), p. 487.

[12] TNA, C6/471/8/1; TNA, C11/854/187/1; TNA, C11/224/23/1.

[13] E. Cruickshanks, S. Handley, and D.W. Hayton eds, *History of Parliament: The Commons, 1690–1715* (5 vols, Cambridge, 2002), vol. v, 105–8; R. Sedgwick ed., *History of Parliament: The Commons, 1714–54* 2 vols (2 vols, London, 1970), vol. ii, 326.

[14] TNA, C6/471/8/1. Charles Dean, *The Royal Hospital, Chelsea* (London, 1950), pp. 125–6, 144, 194.

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Succession, the size of this contract increased from £690 5s. 4d. to £862 17s. 2d., and when Marston died in October 1705 Parsons not only took over the contract but also later married Marston's widow Katherine, acting as stepfather to their three children.[15] Seven years later, Parsons' contract with the Hospital was worth £4,469 16s. 7d. per year, not just because the number of in-pensioners had grown but also because Parsons had taken over the supply of fresh meat.[16] However, because the Hospital usually only paid him a long time in arrears, this new contract – potentially worth another £500 a year – also placed even greater pressures on his liquidity, and led to a desperate search for working credit.

Around September 1710, Parsons later testified, '... [and] having great business in his way of trade, besides the business of Purveyor of the Hospital, which requires a large store', he found himself in urgent need of cash, '[and thus] applied himself to the defendant Nicholas Goodwin, with whom he had then some dealings, to lend him the sum of one thousand pounds'.[17] Goodwin lived in Hammersmith and had been banker or financier to Parsons for several years, as noted below, and although technically a member of the Drapers' Company of the City of London and a brickmaker for the Royal Hospital, he mainly acted as a scrivener, a legal professional who drew up contracts, deeds, bonds and mortgages.[18] As Frank Melton and others have shown, provincial attorneys and London money-scriveners such as Sir Robert Clayton could make vast profits in this period, by using their legal skills and private contacts to broker loans upon mortgages and bonds between investors and landowners.[19] Their role in the English 'financial revolution' has been almost entirely ignored, yet money-scriveners such as Nicholas Goodwin, as will become clear, were enormously important for the management of short-term departmental credit, since they used the same skills, techniques and personal contacts to help contractors such as Parsons find the cash advances that they needed.

Having struck the deal with Goodwin, Parsons approached the Under-Treasurer of the Royal Hospital, Benedict Ithell, in September and asked for an advance of £1,000 out of the money he was owed by the Hospital. He had already delivered goods worth £2,298 13s. 1d. that year and £1,835 5s. 5d. the

[15] TNA, WO245/103–4, Royal Hospital Accounts, 1702–05.

[16] TNA, WO245/103–4, Royal Hospital Accounts, 1705–13.

[17] TNA, C11/4/20/1 and 6.

[18] TNA, C6/410/16/2–3; TNA, C11/4/20/1; TNA, C11/1387/24/1–2; *Calendar of treasury books* (1660–1718), ed. W. Shaw (32 vols, London, 1904–62) [hereafter CTB], vol. xxv, 406; Dean, *Royal Hospital*, p. 118.

[19] B.L. Anderson, 'The attorney and the early capital market in Lancashire', in Francois Crouzet ed., *Capital formation in the early industrial revolution* (London, 1972), pp. 225–55; Frank T. Melton, *Sir Robert Clayton and the origins of English deposit banking, 1658–1685* (Cambridge, 1986), esp. pp. 21–39. Parisian notaries similarly acted as brokers and financial middlemen: Philip T. Hoffman, Gilles Postel-Vinay and Jean-Laurent Rosenthal, *Priceless markets: the political economy of credit in Paris, 1660–1870* (London, 2000).

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year before, so there was a considerable balance owing, and Ithell therefore issued him with a bill of exchange for £1,000, adding a private note that it would be paid out of this credit when the Treasury released money to the Hospital. It was also entered in his ledgers, '[as] some sanction upon it', Ithell later testified, 'and [so] that the defendant Nicholas Goodwin might lend money thereupon'.[20] The bill was therefore a credit instrument that the Hospital issued in lieu of cash to Parsons, who accordingly went and deposited it with Goodwin, and was given permission to draw smaller bills of exchange on the scrivener up to the value of the original bill. In effect, Goodwin had therefore established a fund of credit for Parsons, secured against the bill of exchange issued by the Hospital, on which the provisioner could draw personal cheques to pay his own suppliers, who would either present them to Goodwin to be encashed or pass them on to another person in payment.[21] The Hospital had thus shifted the problem of finding credit on to Parsons, who placed it in turn onto Goodwin, who found the cash to answer the cheques that Parsons drew by borrowing £300 in cash from Matthew Wymondell 'on the credit of such money being due to this defendant Parsons', endorsing the bill to Wymondell as collateral for this loan.[22]

Matters were complicated when Wymondell refused to lend a further £700, so Goodwin paid back the money, received back the bill and then approached another potential lender; Edward Turner of Gray's Inn, a Tory gentleman from a family of London merchants who appears to have invested heavily in a number of ventures during this period.[23] Knowing or suspecting that Turner had a large amount of cash in hand that he was anxious to put out at interest, Goodwin approached him and borrowed a total of £2,000, 'without any consideration whatsoever', he later testified, 'except the growing interest for the same'.[24] As security for this loan Goodwin packaged up the Hospital bill of exchange for £1,000 with several victualling bills or warrants worth £1,254 19s. 0d. and handed them over to Turner, to hold until they matured and he could repay himself. As befitted an experienced investor, Taylor displayed particular caution, and although personal connections and private trust obviously served to broker the initial introduction to Goodwin he also sent his agent Benjamin Mawson, a scrivener and stock-broker of Exchange Alley in London, to check with Benedict Ithell that Parsons was owed money and that the bill of exchange he held would be paid by the Hospital when the Treasury released the money that was still, as far as it was concerned, due to Parsons for the provisions he had supplied.[25]

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[20] TNA, C11/4/20/3–4, 6.

[21] TNA, C11/4/20/6. Drawing cheques or bills on scrivener-bankers for cash was an established practice: Melton, *Sir Robert Clayton*, pp. 98–107, 110–113.

[22] TNA, C11/4/20/1, 3 and 6; TNA, C11/4/29/1.

[23] Dickson, *Financial revolution*, p. 188.

[24] TNA, C11/4/20/7.

[25] TNA, C11/4/20/3–4; TNA, C11/4/29/1.

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The case ended up in Chancery because this never happened. Nicholas Goodwin was declared bankrupt in August 1711, and, 'meeting with great losses, especially by the defendant Goodwin's becoming bankrupt', Parsons later recalled, 'the defendant [i.e. Parsons] about the time in the bill mentioned became a bankrupt himself'.[26] Unable to recover his money from either Goodwin or Parsons, Turner presented the bill to Ithell, but soon found that money had already apparently been paid out to Parsons, and that whatever was left had been frozen by the commissioners of bankruptcy until the trustees they had appointed could liquidate Parsons' estate to satisfy his creditors.[27] Both Ithell and his immediate superior John Howe, the Treasurer of Chelsea Hospital, denied that they had any personal or official obligation to answer the bill until the money was paid by the Treasury and the trustees liquidated the estate, even though mercantile custom and statute law dictated that answering a bill of exchange was obligatory upon those who had issued or accepted it, and this was one of the key arguments that Turner and his attorney advanced in their bill of complaint.[28] None of the parties disagreed, though, that Parsons had received the bill of exchange from the Royal Hospital and handed it to Goodwin to raise money on his behalf by transferring it over to Turner as security, demonstrating how far this was already seen as a wholly unexceptional way for commercial contractors to raise credit.

Several associated cases show that this specific transaction was also only one part of several wider webs of credit. Parsons had also borrowed £300 from Christopher Fensterer, a gentleman in Aldgate, who testified that, 'having for a long time been intimately acquainted with Mr Henry Parsons ... [and] being willing to comply with the pressing occasions of the said Mr Parsons', he lent the contractor the money at interest upon no more security than his promissory note, 'in friendship to the said Henry Parsons'.[29] He only pressed for more security when Parsons seemed about to collapse, and 'by great importunity and persuasions' he convinced Katherine Parsons to transfer to him a further victualling bill for £360 as collateral for the loan. Parsons' creditors claimed this happened after the assets were frozen, so that they rather than Fensterer owned the bill, and both sides also then found themselves sued by a third party. It emerged that Thomas Marston had set up a trust with Parsons in 1705 that required Parsons to pay Katherine and her children the capital that Marston had originally invested in the business, and had appointed William Watson and Christopher Capell, a London fishmonger and the barber to the Royal

[26] TNA, C11/4/20/6.

[27] TNA, C11/4/20/1–5, 8; TNA, C11/4/29/1.

[28] James Steven Rogers, *The early history of the law of bills and notes: a study of the origins of Anglo-American commercial law* (Cambridge, 1995), pp. 170–173, 195–210.

[29] TNA, C6/417/8/3; TNA, C6/417/25/1; TNA, C6/410/16/1.

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Hospital respectively, as trustees.[30] When Marston died in October 1705 the trustees immediately tried to seize Parsons' estate, and after Parsons was declared bankrupt six years later this naturally brought them into conflict with his other creditors, since all three parties now claimed that the bill belonged to them, though eventually the trustees and creditors united to sue Fensterer and his executrix.

A further set of cases indicate that, by March 1707, Parsons had already borrowed money directly from several contracts, including £3,000 from Henry Wise of Kensington, £500 from John Ghibeline of Stoke Newington, £500 from Ann Coulthard of Hackney, £500 from Samuel Wright and £2,600 from the London merchant John Loddington, though in fact nearly two-thirds of Loddington's cash was a loan to Sir John Parsons and was secured upon the leases of properties in Stepney that funded the elder Parsons' venture in fire insurance and urban development.[31] Henry Parsons also apparently borrowed money from his own suppliers, since around £1,000 was owed to Roger Fleming, a London victualler, and £400 to James Holt, a Sussex farmer, as well as £5,000 from James Whitchurch, another London merchant.[32] Yet once again the key figure was Nicholas Goodwin: 'the said defendant Goodwin ... [was] concerned with and for the said defendant Henry Parsons as his scrivener or cashier', one defendant also later recalled, '... [and] often borrowed and advanced money to and for him under pretence of his wanting money to carry on his concerns, especially his contracts with the government', and by March 1707 Goodwin had already lent to Parsons no less than £4,400 in cash, not including the further £1,000 he would lend to him in credit in 1710.[33]

In order to secure these debts Parsons made an indenture in 1707 that turned over his lease of the rents and profits of the City of London's public markets at Leadenhall and Newgate to Maurice Emmett and John Goodwin for 20 years. Emmett was the official bricklayer to the Royal Hospital and Nicholas Goodwin's father-in-law, and John Goodwin was clearly another relative, suggesting that the two were essentially straw men for Goodwin, who took direct control of the venture six months later when a further indenture recast the entire arrangement.[34] This provided that Sir John Parsons would collect the profits of the markets

[30] TNA, C6/417/8/1–3; TNA, C6/417/25/1; TNA, C6/410/16/1–3; TNA, C6/406/69/1; TNA, C11/261/56/1–2; TNA, C11/224/23/1; TNA, PROB 11/615/54 (Will of William Watson, 1727) and TNA, SP44/171 f. 37r.

[31] TNA, C11/851/123/1. For the fire insurance scheme, see Elizabeth McKellar, *The birth of modern London: the development and design of the city, 1660–1720* (Manchester, 1999), pp. 51–2.

[32] TNA, C11/854/127/1; TNA, C11/1387/24/1; TNA, PROB 11/532/437 (Will of Roger Fleming, 1713); TNA, PROB 11/523/351 (Will of John Holt, 1711) or 11/607/364 (Will of John Holt, 1726); TNA, PROB 11/738/134 (Will of James Whitchurch, 1745).

[33] TNA, C11/1387/24/2.

[34] TNA, C11/1387/24/1; TNA, C11/854/127/1; Dean, *Royal Hospital*, p. 118.

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owed to Henry Parsons and pay them over to Goodwin, who would thereby have complete control of the cash and use it to discharge the ground rents, the debts owed to Whitchurch, Fleming and Holt and then all the further debts that Parsons owed to Goodwin and his other creditors. Essentially, then, Parsons mortgaged his private property in 1707 in the same way he would later exploit his bill from the Royal Hospital, using it as security for the credit or cash he needed to carry on his business as provisions contractor and purveyor. The burden of finding lenders to replenish the cash that had already been advanced to Parsons fell on Goodwin, whose only assets were the lease on the market rents he now had, which could however be packaged up and lent out as a long-term investment.

Of the £4,400 that Parsons owed Goodwin, two-thirds or £3,000 was secured in the form of three bonds for £1,000 drawn on the market rents, and at some point in 1709 they were assigned by Goodwin to the goldsmith-bankers Benjamin Tudman and Stephen Child, 'as a security for money [they] lent him', though he later admitted that this had been done without Parsons' knowledge.[35] As City of London rather than West End goldsmith-bankers, Tudman and Child were part of a group of financiers who specialised in handling commercial instruments for London's merchants, rather than private transactions for gentry, and Goodwin later noted that they had 'kept this defendant's ready money or cash, and ... [he] paid into their hands several large sums of money, and they ... advanced and lent to this defendant several great sums of money'.[36] The bills or cheques that Parsons drew on Goodwin to pay his suppliers for the Royal Hospital were thus, in practice, probably referred to Tudman & Child when the holder wanted to be paid in cash. The mortgage bonds provided them with a collateral from Goodwin and allowed them to establish a credit out of which they could answer these bills, and when Goodwin took back the bonds in May 1711 it was to replace them with a fresh collateral, namely a mixed package of public and private paper worth nearly £10,000, including paper from several navy and military departments and a bill of exchange for £2,319 15s. 0d. drawn on James Whitchurch, who had apparently borrowed money from Goodwin as well as lending it to Parsons.

Having taken back the bonds from Tudman & Child, Goodwin found other investors willing to lend him money for the bonds, transferring one to a merchant from Stoke Newington called John Grove, who later recalled that Goodwin assigned this bond to him as collateral for a loan, 'whereupon this defendant, thinking the said obligations [sic] good men, and that his money would be thereby well secured, did actually advance and lend unto the said

[35] TNA, C11/1387/24/1; TNA, C11/2683/12/1.

[36] TNA, C11/1758/6/1; TNA, C11/2358/25/3; Dickson, *Financial revolution*, pp. 115, 449n., 495. For West End and City bankers, see Iain S. Black, 'Private banking in London's West End, 1750–1830', *London Journal*, 28 (2003), pp. 29–41; Eric Kerridge, *Trade and banking in early modern England* (Manchester, 1988), pp. 77–8.

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defendant Goodwin the sum of one thousand pounds'.[37] The two other bonds were signed over to Charles Kent and Richard Thompson, two merchants in London, as part of a package of paper securities as collateral for the cash, nearly £10,000, that they had lent him. 'Your orators', they later testified, 'at the special instance and request of one Nicholas Goodwin of London, scrivener, lent to and advanced for the said Nicholas Goodwin divers great sums of money, upon account of which and otherwise several large dealings and accounts passed and were had'.[38] As further security Goodwin also gave them a bill of exchange on his account at Tudman & Child for £1,840, but because the goldsmith-bankers only had paper securities from Goodwin they refused to answer the bill in cash when Thompson tried to present it. Instead they opened a new account for him and posted the sum in their ledger as book credit, allowing Thompson and Kent to draw bills or cheques on them that were answered in bank notes or goldsmith notes until Goodwin repaid Tudman & Child their cash, which would then allow them to answer notes from Thompson and Kent in coin. At least four intermediaries therefore separated the Royal Hospital and Thompson and Kent, who ultimately provided the cash that propped up Goodwin's overall credit and allowed Parsons to supply goods to the Hospital without immediately being paid for them, creating interdependent chains of credit based on shifting packages of public and private paper securities.

When Goodwin failed in August 1711 these chains therefore unravelled entirely. Grove, Kent and Thompson sued for the money secured by the bonds that he had provided, but found that Goodwin had already received the money for the bonds and that Sir John Parsons had therefore cancelled them. Kent and Thompson sued Sir John for the money, and Tudman & Child for good measure, who claimed that they could not answer bills from Kent and Thompson because the credit that Goodwin had established with them was itself in doubt since Goodwin still owed the goldsmith-bankers money for the cash they had advanced him. James Whitchurch complained that Goodwin had assigned him, as security for his own loan, the right to collect a judgement in Queen's Bench for £15,000 against John Dible, but that the property seized and sold would not cover this.[39] The trustees appointed by the commissioners of bankruptcy to liquidate Parsons' estate not only found themselves fighting with Watson and Capell for the victualling bill held by Fensterer, as well as the bill of exchange drawn on the Royal Hospital, but also his other creditors, even though Parsons' actual estate was soon found to be miniscule, 'a great part thereof consisting of bad debts'.[40] The trustees eventually negotiated a settlement with Capell and Watson in March 1712 that assigned Parsons' remaining interest in

[37] TNA, C11/1387/24/3; TNA, C11/2683/12/1.
[38] TNA, C11/2358/25/2; TNA, C11/1758/6/1.
[39] TNA, C11/2363/3/1.
[40] TNA, C6/417/8.

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the markets to the latter in return for a cash payment of £2,400 and the right to collect the victualling and Royal Hospital bills.[41]

The credit that Henry Parsons found as purveyor and provisions contractor to the Royal Hospital at Chelsea between 1705 and 1712 therefore depended upon an interlocking series of secondary markets that brought together borrowers, lenders and intermediaries. Although Parsons did borrow money directly, securing it against his personal property, he also appears to have leaned heavily on his scrivener-banker Nicholas Goodwin, who played a crucial role in his operations and apparently supplied Parsons with a large part of the working capital that he needed for his operations as a commercial contractor. Both public or private paper could be endlessly assigned and reassigned as collateral for loans or packaged up into an investment vehicle for eager speculators or investors, though the difference between outright transfer of title and mere deposit as security was a very fine one, and Goodwin appears to have used his legal knowledge and skills to befuddle his clients. The elaborate house of cards was sustained in part, in other words, by smoke and mirrors, and Goodwin clearly exploited the trust that was placed in him for his own ends. Had he not done so, however, Parsons would have found it much more difficult to operate, and the British fiscal-military state might not have been so well supplied.

Clothing Assignments (I)

The paper instrument used by the Royal Hospital was raise credit in 1710 was a bill of exchange, essentially an ordinary commercial instrument, and therefore it appears to have been accepted with relatively little fuss by successive lenders. Parsons and Ithell had arranged that the bill of exchange would also be paid as the arrears became available, which meant that the bill resembled more formal departmental paper such as naval and victualling bills or ordnance debentures, which were likewise payable 'in course' out of the general credit of their respective departments and sometimes even carried interest. By contrast, the clothing assignments issued by individual regiments of foot or marine regiments were only payable out of the particular funds appropriated for each regiment, and therefore could not be encashed until this specific piece of expenditure had been certified and approved by the Treasury. Payment was therefore much more uncertain, and because the assignments also did not pay interest they were therefore far less suitable financial instruments. That they circulated at all, and could be used by commercial clothiers to raise credit or cash to support the supply of clothing to these regiments, reflected the scope and sophistication of the underlying financial markets, and the skills of various financial intermediaries.

[41] TNA, C6/417/8/1; TNA, C6/410/16/2–3.

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Throughout this period regiments purchased their own clothing and equipment from private suppliers, out of a regimental fund supplied by deductions from the soldiers' wages.[42] Although the patterns were approved by the Clothing Board of the War Office, who also inspected the final articles and certified that delivery had been made, the initiative therefore lay with the regimental colonel and his agent, who placed the contracts with the clothier for a complete set every two years and managed the regimental fund. To make payment to the clothier, the colonel issued him with a warrant or 'assignment' upon the fund for a specific year's clothing, which the clothier than enrolled at the Army or Marine Pay Office. Once the clothing had been delivered the clothier then presented the final receipts and certificates to the Pay Office, who then released the cash to the clothier when the Treasury made funds available. 'This meant that for periods of several years', Alan Guy notes, 'assignments circulated as paper securities (capable of being used for speculation)', and P.G.M. Dickson concludes that by the 1740s, 'the growth of the money market enabled the formal process of assignment to be abridged by, in effect, discounting the colonel's claim for ready cash'.[43] In fact the practice of discounting regimental clothing assignments already existed, and Emily Kadens has noted how Thomas Brerewood and Thomas Pitkin – army agents, clothiers, speculators and convicted fraudsters – advanced cash to other clothiers on the security of these assignments, as well as using their own creditworthiness to buy and resell goods from other suppliers, until at last they exhausted their credit and attempted to escape with the profits.[44]

As well as suing for his share of Sir John and Henry Parsons' property, as noted above, the London merchant Richard Thompson also brought a further case before Chancery in 1714, claiming that Nicholas Goodwin and others had defrauded him of other sums that he had lent them in good faith but on false collateral.[45] He mentioned in particular a clothing assignment for £1,141 that the Huguenot colonel Francis de la Rouchefoucaut, marquis de Montandre, had issued on 27 March 1711 to his regimental clothier John Woodcroft (or Woodcraft) of Mortlake in Surrey, a London cutler who had initially made his way selling swords and equipment to army regiments in the 1690s and then diversified into military clothing.[46] Because the Pay Office only made payment to regimental colonels after the clothes were actually delivered, military clothiers

[42] R.E. Scouller, *The armies of Queen Anne* (Oxford, 1966), pp. 148–60; Alan J. Guy, *Oeconomy and discipline: officership and administration in the British army 1714–63* (Manchester, 1985), pp. 147–54; Kadens, 'Pitkin Affair', pp. 488–90.

[43] Guy, *Oeconomy and discipline*, p. 150; Dickson, *Financial revolution*, pp. 394–6, 399.

[44] Kadens, 'Pitkin Affair', pp. 488–90, 496–504.

[45] TNA, C11/1968/33/1.

[46] CTB vol. x, 273, 1126; xiii, 439; xiv, 116; xx, 190, 537, 750; xxi, 464, 587; xxvi, 297, 462.

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were thus even more dependent upon credit than their civilian counterparts, who themselves generally bought their materials on long credit and relied on repaying this once the clothes had been sold.[47] The supply of clothing and equipment to the British fiscal-military state, in other words, could not have been done effectively without private wealth or some form of short-term credit. Woodcroft later testified that he had required the latter, and when Goodwin heard that Woodcroft had this assignment from Montandre he 'offered presently to raise and procure him money thereupon', so Woodcroft therefore left the assignment with Goodwin to show to a 'friend' who might advance money on it.[48]

Having got possession of the assignment Goodwin offered it to Thompson on 30 June 1711 to secure a loan of £1,000, as part of a wider package of securities that included a navy bill for £500 issued by the Postmasters-General to Edmund Dummer, the contractor for the West India pacquet or mails service, who had likewise relied heavily on commercial credit to keep his unprofitable venture afloat.[49] Dummer wrote to the Treasury in August 1711, for example, that he had had extensive dealings with 'Nicholas Goodwin, a money scrivener of London, who use[d] from time to time to supply him with money and with whom he transacted his Navy Bills by contract', and amplified this in a pamphlet published the following year which repeated that he had dealt with Goodwin for several years, 'exchanging his earnings [with Goodwin] for money to carry on his business, during which time Dummer's running cash and advanced credit received and disposed of by the said Goodwin appears to amount to about £200,000'.[50] In particular, 'upon certain faith of Goodwin's friendship and integrity, and by various pretences and insinuations', Dummer signed over 36 navy bills received from the Post Office to Goodwin in January 1710 as security for a loan of £14,000 that Goodwin claimed he had extended. Besides the navy bill given to Thompson as security, further bills were endorsed to John Loddington and John Grove, two London merchants noted above, and to John Hopkins, another investor.[51]

Just as Goodwin had to manage his own credit in order to support Henry Parsons as provisions contractor, he also used the paper he received from Woodcroft and Dummer to support his general liquidity as well as theirs. The navy bills, Dummer later wrote, were 'obtain'd ... not only to raise Dummer's credit but were [also] made pledges whereby the said Goodwin got thereon credit to

[47] D.J. Smith, 'Army clothing contractors and the textile industries in the eighteenth century', *Textile History*, 14 (1983), pp. 154–9; Beverly Lemire, *Dress, culture and commerce: the English clothing trade before the factory, 1660–1800* (Basingstoke, 1997), pp. 10–32.

[48] TNA, C11/1968/33/4.

[49] TNA, C11/1968/33/1; Ian K. Steele, *The English Atlantic, 1675–1740: an exploration of communication and community* (New York, 2007), pp. 170–188.

[50] CTB vol. xxv, 406; NMM, AMS/15 f. 10r, 'The Case of Edmund Dummer', [c. 1710].

[51] CTB vol. xxv, 459; xxix, 689; xxxi, 369–70; Steele, *English Atlantic*, p. 369 n. 85.

himself, without which the said Goodwin had not so long subsisted'.[52] Moreover, just as Parsons had mortgaged his share in the market rents through Goodwin, Dummer was persuaded to mortgage the ships and shipyards he used for his pacquet boat contract, which Goodwin then packaged up and assigned over to the London merchant John Whitchurch, another of his established investors, as security for the loan that Whitchurch had made to Goodwin and Dummer.[53] Finally, as with Henry Parsons, when Goodwin went bankrupt in August 1711 he brought down much of his network as well. Trying to salvage something, Goodwin's creditors such as Thompson claimed that the scrivener had assigned legal title of the paper securities to them, but Dummer and Woodcroft and their own respective creditors countered that Goodwin had only ever held them in trust, and Woodcroft even argued that because Montandre had issued the assignment before the clothing was delivered, contrary to the established 'course, usage and method', it was not good in law. In fact Woodcroft had secured a new assignment from the Clothing Board on 29 August, just after Goodwin failed, which superseded the old one and gave him a stronger claim to the cash, suggesting that Woodcroft had indeed signed over the assignment to Goodwin and was now trying to retrieve his credit from this morass of conflicting claims.[54]

This close-knit network of personal contacts therefore allowed Nicholas Goodwin to provide numerous private contractors with the short-term credit they needed for their operations, by supplying a small pool of reliable investors who could be expected to take the paper he offered largely on (misplaced) trust. Whether or not he actually did transfer legal title or simply gave his investors the impression he had is difficult to judge from this distance, but it seems clear that this was the expected procedure, and as a money-scrivener familiar with the intricacies of conveyancing and transfers of title Goodwin certainly could not have claimed ignorance in this matter. His answers to the Court of Chancery admitted that he had played fast and loose with the securities, assigning title without the knowledge of Woodcroft and Dummer, who also both conceded that they had signed the deeds or indentures that Goodwin offered them but claimed to have been misled.[55] Thus they were either grossly negligent or innocent dupes, as were their investors, but both suggest something of the high degree of trust – however misplaced – involved in these transactions, as Goodwin transmuted unpromising paper into cash or credit.

[52] NMM, AMS/15 'Case of Edmund Dummer'.

[53] CTB vol. xxv, 406; NMM, AMS/15 'Case of Edmund Dummer'.

[54] TNA, C11/1968/33/4.

[55] It is also possible that Goodwin was deliberately misrepresenting his actions as part of a wider settlement with his creditors that was going on off-stage.

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Clothing Assignments (II)

The final case study is by far the most complex, involving an interlocking web of clothing assignments that were successively assigned and reassigned in an almost impenetrable web of financial transactions. The complexity was further increased by the practice of making 'defeasances' or liens on these assignments, which allowed fourth, fifth and sixth parties to collect the surpluses on assignments reassigned to third parties as security for their loans, leading to a confusion of claims and counter-claims that was exacerbated by similar contests over the actual validity of various assignments and the transfers of title. Unpicking these transactions not only demonstrates how far these networks of borrowers and lenders spread, even in the absence of specialised financial intermediaries such as the goldsmith- and scrivener-bankers described above, but also how far that complexity was also necessary and even useful, especially where it allowed parties to evade the usury laws. Before 1714 these laws set 6 per cent per annum as the highest rate of interest that lenders could charge borrowers, and were lowered to 5 per cent thereafter, and it has been argued that this constricted both private and public credit by limiting lending to low-risk ventures.[56] In practice, as this final section shows, such rules could be circumvented when both parties felt that a higher rate was a necessary recompense, while the sheer amount of complexity also offered greater security in some respects for investors.

The central figure here was Robert Peters (or Peter), a London merchant belonging to the Girdlers' Company who had, his creditors later noted, 'for several years dealt in the making, providing and selling clothes and all sorts of accoutrements for the marines and other regiments in her Majesty's service'.[57] He was a man of considerable importance, serving as master of the Girdlers in 1703, and had been Receiver-General of the Land Tax in Hertfordshire since 1699, a post generally held by substantial local figures since it gave access to the cash that was collected each year.[58] He also acted as something of a financial intermediary in his own right, borrowing money in 1704 to make a personal loan of £2,400 to Elizabeth Chadwick and Thomas and Robert Gaudy in 1704, for which they mortgaged their manor of Claxton in Norfolk and gave Peters a lien or defeasance on the mortgage.[59] Like Sir Robert Clayton, the scrivener-banker mentioned above, Peters took over the management of this property and

[56] Kerridge, *Trade and banking*, pp. 34–9; Dickson, *Financial revolution*, pp. 39–40, 470–485; Peter Temin and Hans-Joachim Voth, *Prometheus shackled: goldsmith banks and England's financial revolution* (Oxford, 2013), pp. 73–94.

[57] TNA, C11/1/8/6. See also BL Add. MS 61335 fos 147r–151v.

[58] William Dunville Smythe, *A historical account of the Worshipful Company of Girdlers, London* (London, 1905), p. 255; W.R. Ward, *The English land tax in the eighteenth century* (London, 1953), pp. 10–14, 46–50; Pressnell, *Country banking*, pp. 56–73.

[59] TNA, C11/34/33/1, 5; TNA, C11/845/21/1; TNA, C6/583/3/1.

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even laid out around £600 in improvements, though he had to mount several suits in Chancery to reclaim this.[60] Peters was therefore well placed to organise his own short-term credit as regimental clothier, rather than rely on potentially untrustworthy intermediaries such as Nicholas Goodwin.

Between 1707 and 1713 Peters therefore accepted at least 12 clothing assignments from the several regiments he supplied, to be used to raise short-term credit until they could be paid, including several from Lieutenant-General Charles Wills and his regimental agent Peter Potter. These last especially caused particular trouble, not least because Wills later claimed, for reasons discussed below, that the clothes had never actually been delivered and that the Clothing Board had issued their certificates on the authority of false receipts, and thus that the assignments could not be paid.[61] Lieutenant-Colonel George Burston, who had commanded the regiment while Wills was absent in Spain, admitted that he had given general receipts for clothing he had not received but also insisted that he had only taken the 'usual allowance[s]' for himself, while the quartermaster Lieutenant William Dawes replied that he had only signed for the clothing as a favour to Burston, and had taken several sets of clothing solely to reimburse himself for items he had supplied to the regiment at his own expense.[62] They acknowledged that clothing was missing from the stores in Canterbury but explained that 'the store room … [had] been robbed by a servant maid of one Mrs Littleton's who has, as it after appeared, false keys to the doors'. Burston was also accused of defrauding the regiment by forging the necessary signatures on one of the clothing assignments for £2,475 11s. 0d. (**D**), which had been issued to him blank by Wills in November 1710, but Burston repeatedly stated that 'the leaving [of] assignments in that manner was no new thing but a common practice with colonels, [as] the whole army can testify', and denied any forgery. He had surrendered it to Potter, he said, so that Potter could give it to Peters to be certified by the Clothing Board.[63]

Similar disputes swirled around an earlier clothing assignment issued by Wills in blank for £1,498 10s. 0d. (**B**) and given to Potter in June 1709. Six months later Burston had pressed Potter for more clothing, and they had accordingly contracted with Robert Peters to supply the regiment with 280 sets of clothing, filling out the assignment for him accordingly.[64] Peters supplied several crates

[60] For estate management and improvements by scrivener-bankers, see Melton, *Sir Robert Clayton*, pp. 181–206.

[61] TNA, C11/1/8/1. Because Wills was absent in Spain until 1712, he had issued a letter of attorney to Lord Shannon allowing him to enter negotiations on his behalf, which appears to have been a common practice: see BL Add. MS 61335 fos 147r–151v.

[62] TNA, C11/1/8/1, 3–4.

[63] TNA, C11/1/8/4; George Burston, *The case of Col. George Burston, with respect to the dispute between him and Lieutenant General Wills* (London, 1720), p. 30.

[64] TNA, C11/8/1/1, 4, 11; TNA, C11/235/50/1.

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of clothing worth £723 and pressed Potter for the assignment, 'to answer and preserve his credit', and having received it he deposited it with the house of Messrs Jackson & Colebrooke 'and did borrow from them on the credit thereof the said sum of £723 or thereabouts, which said sum this defendant accepted in full satisfaction for the aforesaid clothing'. Both Nathaniel Jackson and James Colebrooke were actually scrivener-bankers who dealt in departmental paper, like Nicholas Goodwin, and advanced credit to army clothiers on the security of their clothing assignments.[65] The Paymaster of the Marine Forces, Walter Whitfield, also lodged at least £6,800 of the running cash of the Marine Pay Office with the partners to cover stoppages due to the marine regiments, suggesting that they also acted as bankers to the office and that Whitfield had helped Peters to find credit by introducing the clothier to them.[66] Whitfield's widow also later claimed that he had himself been persuaded 'to advance several sums of money out of the public money in his hands to the said Mr Peters to enable him to clothe the said Regiments', and that Peters therefore owed her £6,800 for the cash that Whitfield had lent, and which she now owed to the Crown as Whitfield's heir and executor.

Having only delivered clothing worth £723 to Wills' regiment but received an assignment for £1,498 10s. 0d. (**B**), Peters had executed a defeasance that reserved the balance or surplus to Wills, though he received the sum himself and held it in his hands as a credit against which Wills could draw bills or cheques.[67] The execution of defeasances therefore meant that a large or inconveniently denominated clothing assignment could be split up among several parties and into more manageable chunks, which could then be packaged up with other such chunks into diversified and collateralised debt obligations as a basis for further borrowing.

For example, Peters only delivered £1,722 16s. 0d. of clothing in return for the assignment of £2,475 11s. 10d. (**D**) in November 1710, so there remained a defeasance of £752 15s. 0d. due to Wills out of his regimental fund.[68] When Peters transferred this assignment (**D**) to Edward Turner of Gray's Inn in June 1712, along with another assignment of July 1710 from Col. John Hill for £1,415 0s. 4d. (**I**), in return for a loan of £3,000, the real value of this collateral was thus only £3,137 16s. 4d. rather than £3,890 11s. 4d., since the balance of £752 15s. 0d. remained due to Wills, though Turner later testified that Peters assured him there were no encumbrances on these assignments. As with the purchase of the Royal Hospital bill from Goodwin, Turner also exercised a degree of due diligence, dispatching 'a friend ... conversant in things of that nature' – almost certainly his agent and stockbroker, Benjamin Mawson – to the Pay Office and

[65] CTB xxvii, 52; Dickson, *Financial revolution*, pp. 295, 449n.

[66] TNA, ADM96/106 fo. 20r; TNA, T1/88 fo. 141r.

[67] TNA, C11/1/8/11.

[68] TNA, C11/1/8/1, 11; TNA, C11/235/30/1.

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Marine Pay Office to confirm this.[69] Peters had also previously borrowed £8,000 from Turner, transferring as collateral one clothing assignment from Col. Jacob Borr (**F**) for £3,714 9s. 7d. and two from Charles Wills for £1,444 4s. 4½d. (**A**), and £4,952 12s. 9d. (**C**), as shown by the Assignment Books from the Marine Pay Office. Peters had only delivered clothing worth £3,100 for the last (**C**) though, and Wills and his regiment therefore had a defeasance on the overplus of £1,852 12s. 9d., so the securities were actually only worth £8,258 13s. 11½d. rather than £10,112 6s. 8½d as Turner assumed, and thus only barely adequate security for the £8,000 that he had advanced to Peters.[70]

This package of assignments (**A**, **C**, **F**) was transferred back to Peters by Turner on 21 May 1712, presumably as the loan of £8,000 was repaid, and was immediately transferred back out again to secure a further loan for £8,000 – possibly even raised by Peters to pay off Turner's original loan – from Charles Le Bas, a Huguenot army agent.[71] Benjamin Mawson was the intermediary, and Le Bas later testified that he 'had several dealings with Benjamin Mawson of Exchange Alley within the City of London, scrivener, in paying and receiving money', and had previously employed him to find investments for the money or South Sea stock he held in his hands.[72] As an army agent, Le Bas presumably did not have large amounts of his own cash simply lying around for investment, and given his links with figures such as the Duke of Marlborough and James Brydges, the Paymaster-General of the Forces, who funnelled large amounts of money through his hands, it is possible that he was an intermediary or private banker in his own right, investing their spare cash for them as suitable opportunities arose.

Mawson himself also took an active role in the management of these loans, confirming how indistinct the line was between brokers and jobbers during this period.[73] At some point early in May, Mawson later testified, '[with] Robert Peters having occasion for a sum of money, [he] applied himself to this defendant [Mawson] to borrow the same for him, on the credit of an assignment', issued by Col. Hill for £2,482 9s. 4d. (**J**), 'whereupon this defendant [Mawson] (then transacting business for the complainant [le Bas]) applied himself to him [le

[69] TNA, C11/1/8/9.

[70] TNA, C9/223/47/1; TNA, C11/1/8/9–10. The Assignment Books from the Marine Pay Office show that Mawson witnessed several transfers of assignments between Peters and Turner: TNA, ADM96/106 fos 1v, 2v, 3v.

[71] TNA, C9/223/47/1; TNA, C9/223/50/1–2; TNA, C11/1/8/2, 8; TNA, C11/845/21/1; TNA, C11/2533/60/1. See also the indentures in TNA, C110/172 Le Bas v Wills. For Le Bas, see Dickson, *Financial revolution*, p. xxxviii and Aaron Graham, 'Auditing Leviathan: corruption and state formation in early eighteenth century Britain', *English Historical Review*, 128 (2013), pp. 812–4.

[72] TNA, C11/1171/33/1–2.

[73] Dickson, *Financial revolution*, pp. 490–497, 516–8; Ann L. Murphy, *The origins of English financial markets: investment and speculation before the South Sea Bubble* (Cambridge, 2009), pp. 19–30, 161–92.

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Bas]', who accordingly agreed to lend Peters £1,500.[74] In May Peters approached Mawson again, who lent him a further £500 from his own pocket and executed a complicated transaction whereby Peters gave a bond for the whole £2,000 to Mawson to hold in trust for le Bas, while Mawson also bought up for £250 a stoppage or defeasance that Hill had laid upon the assignment for £520 13s. 0d. This had the effect of clearing all encumbrances remaining on the assignment, at nearly 50 per cent profit, while the execution of the bond by Mawson and Peters prevented new ones being added, since Mawson would now act for both himself and le Bas in receiving the sums Peters owed them. Mawson therefore took an active role in the management of this debt, investing his own money to smooth out links in the transaction, while Peters was clearly able to create packages of clothing assignments that incorporated several defeasances but could still be quickly and relatively easily transferred to investors as security for their loans.

Peters had also raised £7,500 from the Huguenot financier Remy de Montigny in February 1712, secured with two assignments on the regimental funds of Col. Richard Lumley and Col. Mark Kerr, for £5,292 12s. 2d. (**K**) and £3,526 10s. 5d. (**L**) respectively, and he now executed a defeasance in August to entitle another Huguenot financier, Thomas le Heup, to the balance of these assignments, some £1,119 2s. 7d., as security for a further loans of £3,500. To top this up and make an adequate security Peters transferred a further clothing assignment for £4,333 9s. 4d. (**E**) issued by Wills several months earlier in May, making a total security of £5,452 11s. 11d., the whole affair being brokered by an agent or intermediary named Stephen de la Crueze.[75] Around the same time le Heup also lent Peters another £2,000, securing this separately against another clothing assignment on Lord Tyrawley's regimental fund for £2,387 17s. 14d. (**M**). Finally, Peters had also apparently borrowed a further sum the previous year from Rene Descloseaux, secured on yet another clothing assignment from Lord Shannon's regiment for £2,475 17s. 3d. (**H**), in a transaction witnessed by de la Crueze and others.[76] Between February and August he therefore borrowed well over £20,000 from le Bas, de Montigny and le Heup, as well as £3,000 from Edward Turner and an undisclosed amount from Descloseaux, by assigning and reassigning at least 10 or 11 clothing assignments to these investors, often in packages containing parts of two or three different assignments on various regimental funds.

To further complicate matters, none of these loans were made in cash or credit but in stock in the South Sea Company, which had been set up in September 1711 to absorb the unfunded departmental paper.[77] The stock would be transferred to Peters at face value and then transferred back after six months at the same price, along with all dividends issued by the Company and 6 per cent

[74] TNA, C11/1171/33/1–2; CTB vol. xxix, 98.

[75] TNA, C11/1/8/5–6; ADM96/106 fos 3v, 4v.

[76] TNA, ADM96/106 fo. 16v.

[77] Dickson, *Financial revolution*, pp. 64–75.

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interest, the latter as recompense for the use of the stock, and 'in consideration of the loss this defendant might receive by the difference that might happen in the meantime, in the price or value of the said stock, and being disabled to dispose or make any advantage thereof though it should rise ever so much'.[78] This sale and repurchase agreement was fully permissible under both common and statute law, because the dividends were, legally, speculative rather than certain and so did not fall under the usury laws and could be paid in addition to the (legal) interest that Peters offered.[79] This arrangement was, Thomas le Heup noted, 'the common and usual method of dealing in these and the like cases as to stocks', and 'common or usual in such cases, and what others who were concerned in furnishing of South Sea stock commonly had in like cases'.

The only real reason for such a sale and repurchase though was for speculation in stock, such as by short-selling, so how Peters translated it into the cash or credit he actually needed is unclear, since the bills in Chancery merely state that Peters 'had occasion' for it.[80] His creditors, though, were in no doubt at all about why Peters had raised credit in this incredibly roundabout fashion. He had 'given very large and unconscionable premios for money to supply his occasions', and had agreed to allow the lenders 'the rate of twelve pounds per cent per annum for the monies lent him, besides the dividends to be received, ... [a] Great Interest [sic] and premio'.[81] The sale and repurchase of stock at face value was thus a ruse 'to colour the extravagant interest and premios given by him' since Peters would be paying 6 per cent interest to his lenders on the full £100 face value of his stock, for the privilege of holding stock worth only £70 or £75 by its market value. Although this would still have yielded only 8 per cent rather than the 12 per cent mentioned by his creditors, when combined with the further 6 per cent dividends that Peters agreed to pay over it was still a highly profitable return for his investors, upon stock that that had lost between 20 and 30 per cent of its face value. 'By such methods', his suppliers and creditors concluded, Peters raised 'great sums of money, and became much indebted to them ... in his way of trade and dealing in the buying, making, providing and selling clothes and all other accoutrements', and le Heup himself testified Peters had applied to them because he had 'occasion oftentimes to borrow great sums of money', which they had duly provided him.

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[78] TNA, C11/1/8/2, 6.

[79] Stuart Banner, *Anglo-American securities regulation: cultural and political roots, 1690–1860* (Cambridge, 1998), pp. 116–7, 183–6.

[80] Either Peters was depositing the stock with other parties as further security for cash and credit they advanced him or, more likely, he was selling the stock to genuine speculators for cash, with the aim of buying it back or borrowing more when it needed to be returned. Thus he needed £8,000 of South Sea stock from le Bas in order to reimburse Edward Turner for the amount he had lent Peters in February 1712.

[81] TNA, C9/223/50/5; TNA, C11/1/8/4–5, 7.

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Just like Nicholas Goodwin and Henry Parsons, Peters also kept several irons in the fire at any one time, borrowing £2,500 from Thomas Coulson, a Tory MP and merchant with links to the East India Company, in return for a clothing assignment on the funds of Lord Shannon's regiment for £4,952 12s. 9d. (**G**). When Peters had 'further occasion for monies' in November 1712 to retire some of the loans taken up from le Bas, he borrowed £2,800 from James Taylor, deputy Secretary at War, and 'did mortgage, pledge or pawn' the surplus of £2,452 12s. 9d. from Shannon's assignment (**G**) to Taylor as security, along with the surplus of the clothing assignments from Wills (**A**, **C**) and Borr (**F**) he had earlier transferred to le Bas.[82] In theory this meant that Taylor had securities of £4,564 3s. 6d., but because of the earlier defeasance, which had reserved £1,852 12s. 9d. from one (**C**) to Wills, they actually only amounted to £2,911 6s. 8½d. This was barely enough to cover the loan of £2,800, and Taylor therefore insisted on receiving Peters' share of the mortgage on Claxton as further security. Taylor also initially tried to pay Peters by drawing him a bill of exchange for the Bank of England to discount, 'but the same being offered to the Bank they refused to discount the said note in regard that the said Peters had [?trifled] with them not long before, by delaying the taking up some notes of his that lay in the Bank', so Taylor instead gave Peters' clerk Edward Strudwick around £3,000 in tickets on the 1711 Lottery, 'upon which the said Edmund Strudwick borrowed the sum of two thousand pounds for the use of the said Robert Peters', though once these tickets matured Taylor redeemed them and handed over the money directly to Peters, who therefore received the loan in cash rather than South Sea stock.[83]

The common factor connecting all these transactions, beyond their almost impenetrable complexity, was the much wider nexus of personal connections and friendships. Taylor and Wills happened to meet at the house of Brigadier Michael Richards at Charlton in Kent in December 1712, where they discussed their common dealings with Peters and agreed that he was 'a slippery person'.[84] The following month they therefore invited him to dinner with Peter Potter and Peter Walters, their attorney, at the house of Lord Shannon in Bond Street. 'After they had drunk very plentifully', Peters later claimed, 'and when he was not wholly himself', they had forced him to sign an indenture transferring the mortgage of Claxton to Shannon and Wills to secure the £4,557 7s. 7d. and £2,605 7s. 9d. that they claimed Peters still owed them in total by virtue of the several defeasances upon their various clothing assignments (**B**, **C**, **D**, **E** and **G, H**).[85] The mortgage had been left though with Peters' partner Sir John Meres, a London financier and speculator from Lincolnshire, who had lent him nearly

[82] TNA, C11/845/21/1; TNA, C11/1/8/10; TNA, C11/34/33/1.

[83] TNA, C11/234/40/4; TNA, C11/845/21/1.

[84] TNA, C11/234/40/2, 4; R. H. Vetch, 'Richards, Michael (1673–1722)', Rev. F.J. Hebbert, *O.D.N.B* (2008).

[85] TNA, C11/34/33/4–5; TNA, C11/234/40/2, 4.

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£1,300 in 1705 to make the original loan to Chadwick and the Gaudys. He had naturally resisted transferring the mortgage to Taylor, since he considered it his security for this loan to Peters, and later claimed that he had only agreed because 'the said Taylor very much threatening the said Peters, [so] this defendant was prevailed on to do the same'.[86]

This then brought all these parties into further conflict with Sir Bibye Lake, a London merchant with interests in the Hudson's Bay and Royal African companies, who testified that he too had lent at least £7,249 16s. 4d. to Peters, and had received not only the overplus of the Claxton mortgage but also the balance of several clothing assignments from him as security.[87] As well as one for £3,475 from Lord North and Grey, of which £2,126 remained (**N**), these included the two from Hill (**I**) and Wills (**D**) that Peters had earlier transferred to Taylor around June 1712, which only had a surplus of £137 16s. 4d. once the defeasance of £752 15s. 0d. owed to Wills was deducted, plus a surplus of £833 9s. 4d. arising from the further assignment from Wills for £4,333 9s. 4d. (**E**) in May 1712 that Peters had transferred to le Heup in September. Combined with an assignment from Lepell's regiment worth about £640 (**S**) and the £1,076 4s. 11d. remaining on the assignment from Shannon that Peters had transferred to Thomas Coulson (**G**), this only gave Lake a total security of only £3,813 10s. 7d., plus the £2,400 from the mortgage of Claxton, although the sheer complexity of these dealings probably concealed from Lake how serious this shortfall was. The practice of making defeasances therefore expanded credit by allowing Peters to conceal his total indebtedness and to mortgage parts of the same clothing assignments over and over again to different persons, none of whom realised how comprehensively they had been duped until Peters was declared bankrupt in March 1713 and his creditors tried to claim their securities.

In fact, the chain of defeasances and reassignments was so complex that it took nearly 10 years to even begin to disentangle the matter, not least because all the parties involved had completely divergent priorities. In the Chancery cases that followed Peters' bankruptcy, the commercial contacts who had supplied him with clothing materials on credit declared that he owed them over £50,000, not including the sums due to Sir Bibye Lake, while the Treasury found that Peters and his sureties also owed the Exchequer at least £13,149 10s. 7½d. that he had collected as receiver-general of the land tax in Hertfordshire, and the Treasury Solicitor immediately sued out a writ of extent in the Court of Exchequer that gave the Crown prior claim over all his assets.[88] Along with various properties in Hertfordshire and Norfolk, including the mortgage at

[86] TNA, C11/34/33/1, 5.

[87] TNA, C11/22/62/1–2.

[88] TNA, C11/22/62/1–2; TNA, C11/234/40/1, 4–5; TNA, C11/845/21/1; CTB xxvii, 82, 440.

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Claxton, and several thousand pounds in debts he was owed, these included clothing assignments worth at least £14,650.[89] Immediately after he failed though, Peters had assigned the mortgage for Claxton and the entire surplus of his clothing assignments to a Hertfordshire gentleman named Robert King, his surety to the Crown as receiver-general, and his surety to James Taylor for the private loan of £2,800. Charged with settling these matters, King found that Taylor, Turner, le Heup and le Bas had no intention of surrendering the actual assignments or the mortgage until they were paid, and tried to recover these by further suits in Chancery, while Taylor had meanwhile also sued him personally, as surety to Peters, for the £2,800 he had borrowed.

Lake tried to cut this Gordian Knot by negotiating a settlement with the Treasury and all the creditors, whereby he would personally advance the Crown £2,257 4s. 10¼d. and turn over the remaining clothing assignments to James Taylor, who would hold them in trust until they paid out the £10,892 5s. 9¼d. that Peters' estate would still owe.[90] In return Lake would receive the other personal and real estate, which could then be liquidated at something close to its real value and shared out among the other creditors, rather than being sold at knock-down prices by Exchequer. The Treasury eventually agreed, as did other creditors, but Wills refused and launched another Chancery suit which claimed, as noted above, that he was still owed money from Peters on his assignments, and that Burston and Dawes had colluded with Peters to falsify his clothing assignments (**B**, **C**, **D**). Had this been accepted Wills would have been able to receive the full value of the assignments himself rather than dividing them up amongst Peters' other creditors, which is probably why he insisted so strongly on this point, to the extent that Burston was forced to publish a defence of his actions.[91] To complicate matters further, James Taylor died in April 1716, and his wife refused to release the assignments until she was indemnified, while the delays also caused Peters' remaining real estate to fall into disarray, and Lake was arrested in 1719 upon a further Chancery suit launched by King which once again attempted to reclaim the assignments Lake had placed in trust with Taylor.[92] Such was the confusion that some of the cash owed to Lake on the clothing assignments was only finally paid in 1728.[93]

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[89] BL Add. MS 36277A, 'A particular of the debts, goods, etc., of Robert Peter[s], late Receiver-General of Co. Hertford, in London and Middlesex; 29 Mar. 1726'.

[90] TNA, C9/223/50/1; TNA, C9/482/15/1; TNA, C11/22/62/1–2; TNA, C11/234/40/1, 4. This can also be followed in the Treasury Papers: TNA, T1/181 fos 136r–138r, 143r–147v and subsequent volumes.

[91] TNA, C11/1/8/1–11; TNA, T1/199 f. 158r–159v; TNA, T1/205 f. 197r-199r; TNA, T1/207 f. 102r–103v; CTB vol. xxx, 40–1; Burston, *Case* pp. i-v, 49–65.

[92] TNA, C11/22/62/1–2.

[93] *Calendar of Treasury Papers (1596–1728)*, ed. J. Reddington (6 vols, London, 1868–89) vol. iv, 542.

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Without the complexity and sophistication of London's money markets in the early eighteenth century, and the wider legal and financial culture, Robert Peters would have been unable to raise the funds that he needed to support his activities as clothing contractor to various regiments and their colonels, or complicate his affairs to such an inextricable extent. The practice of setting defeasances upon assignments in particular also allowed him to squeeze as much credit as possible out of them, albeit at the expense of his creditors, who usually tried to manage the risks by independent checks, but still ultimately had to put their trust – in this instance sadly misplaced – in Peters.[94] Money-scriveners and stock-brokers such as Benjamin Mawson remained key, both as brokers and as investors in their own right, and there are hints that Peters had likewise insinuated himself into further networks of Huguenot financiers looking for investments for themselves and others. The fiscal-military state was thereby able to shuffle off onto Peters and his creditors many of the administrative burdens and financial hazards of raising short-term credit, even if they probably also ultimately paid for it when clothing contractors raised their prices to cover these additional costs.

Conclusion

These three case studies have therefore suggested that commercial contractors to the British fiscal-military state, even in the early eighteenth century, made extensive use of a vibrant and almost hyperactive set of secondary markets to find short-term working credit for their operations. In particular they were able to mortgage, pawn or pledge even the most unpromising and potentially illiquid paper instruments they received from various military and naval departments, in transactions of labyrinthine complexity that broke up these instruments into smaller and more negotiable and useful denominations. These flowed through small and close-knit networks of financiers, brokers and scrivener- and goldsmith-bankers, acting either directly or on behalf of other investors, who sought reliable and relatively remunerative securities on which to lend their cash. It is clear, in particular, that the importance of scrivener-bankers or money-scriveners to this process has been consistently underrated. Even more familiar than goldsmith-bankers with the legal intricacies of borrowing and lending on bonds, mortgages and conveyancing, they were well-placed to organise the securitisation of departmental paper, and apparently went about it in the same way that they arranged the purchase and sale of private assets such as mortgages.

In finding investors for their departmental paper, contractors and their agents broke up these securities and then packaged them into collateralised

[94] For earlier instances of fraud by Peters in clothing assignments, see BL, Add. MS 61335 fos 147r–151v.

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debt obligations that could either be sold or transferred directly to investors or lodged with other financial intermediaries to form a line of credit on which the contractors could draw as necessary. These case studies demonstrate, of course, that this resulted in a morass of claims and counter-claims, and thus a serious lack of transparency that concealed from investors not only the specific value of various securities but also the total burden of indebtedness. Contractors such as Henry Parsons and Robert Peters, or intermediaries such as Nicholas Goodwin, could thereby become dangerously and even fatally over-leveraged by borrowing more than their available collateral would cover. However, given the limited number of investments and intermediaries available at this time – Dickson estimates that there were several hundred stock-brokers and -jobbers by the early eighteenth century, but very much fewer specialised ones – investors probably had no choice but to deal with the small pool of brokers with investments to sell, whatever private doubts they had.[95] The large discounts or write-downs that they applied to their securities, or the immense sums of interest they charged, no doubt reflected this. The aim was apparently to tread exactly the right line between risk and reward, and no doubt many did, though in these case studies the investors obviously found themselves on the wrong side of this line.

Yet this too was a sword that cut both ways. By securing their investment against several different securities, maturing at different times and paid by different departments, investors diversified their portfolio and helped to safeguard themselves against failures, just as scrivener-bankers such as Sir Robert Clayton packaged up different mortgages into collateralised debt obligations for his investors.[96] Although the large number of intermediaries created opaque credit networks, they apparently helped to match investors with a greater range of investments, while also creating a larger number of interested parties who were all potentially liable if deals went bad, and therefore had vested interests in acting honestly. Just as successive endorsements on a bill of exchange increased its security, because each endorser was liable in law to answer the bill, it is possible that this chain of intermediaries actually made departmental paper more secure, and thus more liquid and negotiable.

Finally, it is also clear from these case studies how closely entangled the fiscal-military state itself was with these private commercial and financial ventures. In the case of Roberts Peters, key officials such as James Taylor and Walter Whitfield were important lenders and intermediaries, while regimental colonels were even more closely entangled. When these networks collapsed they dragged down state structures with them, but while they operated they helped contractors to make an immeasurable contribution to the overall effectiveness of the British fiscal-military state.

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[95] Dickson, *Financial revolution*, pp. 493–500, 516–7; Murphy, *Origins*, pp. 19–24, 132–6.

[96] Melton, *Sir Robert Clayton*, p. 146.

Appendix A: Sources

Royal Hospital, Chelsea

C6/417/8, Grove v Fensterer (1712/13)
1. Bill of John Grove, Thomas Haysome, Joseph Ludlow, Christopher Capell, William Watson, Thomas Marston, Katherine Marston, Frances Marston, Susannah Marston
2. Bill of Grove, Haysome and Ludlow
3. Answer of Christopher Fensterer

C6/417/25, Grove v Fensterer (1712/13)
1. Answer of Christopher Fensterer

C6/410/16: Fensterer v Parsons (1713)
1. Bill of Christopher Fensterer
2. Answer of Henry Parsons
3. Answer of John Grove, Thomas Haysome and Joseph Ludlow

C6/406/69: Fensterer v Parsons (1714)
1. Further Answer of Henry Parsons

C6/410/36: Fensterer v Parsons (1713)
1. Further Answers of John Grove, Thomas Haysome and Joseph Ludlow

C11/4/20: Turner v Grove
1. Bill of Edward Turner
2. Answer of John Grove, Thomas Haysome and Joseph Ludlow
3. Answer of Benedict Ithell
4. [Further] Answer of Benedict Ithell
5. Answer of John Howe
6. Answer of Henry Parsons
7. Answer of Nicholas Goodwin
8. Answer of Thomas Haysome and Samuel Scott

C11/4/29: Turner v Goodwin (1714)
1. Answer of Nicholas Goodwin

C11/854/127: Scawen v Parsons (1714)
1. Bill of Sir Thomas Scawen and Anne Coulthard

C11/851/123: Loddington v Parsons (1714)

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1. Bill of Elizabeth Loddington

C11/261/56: Grove v Betts (1715)
1. Bill of John Grove, Thomas Haysome, Joseph Ludlow, Christopher Capell, William Watson, Thomas Marston, Katherine Marston, Frances Marston and Susannah Marston
2. Answer of Jane Betts

C11/1387/24: Parsons v Grove (1716)
1. Bill of Sir John Parsons and Edward Jeffreys
2. Several Answers of John Grove

C11/224/23: Grove v Parsons (1716)
1. Answer of Henry Parsons and Katherine Parsons

C11/2683/12: Parsons v Goodwin (1716)
1. Several Answers of Nicholas Goodwin

C11/2358/25: Kent v Child (1717)
1. Bill of William Thompson and Susannah Kent
2. Bill of Charles Kent and Richard Thompson
3. Answer of Stephen Child, John Blunt and Susannah Blunt
4. Answer of Thomas Haysome and Samuel Scott

C11/1758/6: Kent v Goodwin (1717)
1. Several Answers of Nicholas Goodwin

TNA, C11/2236/3: Whitchurch v Hutches
1. Bill of James Whitchurch

Clothing Assignments (I)

C11/1968/33: Thompson v Woodcraft (1714)
1. Bill of Richard Thompson
2. [Further] Bill of Richard Thompson
3. Answer of Francis de la Rouchefoucaut, marquis de Montandre
4. Answer of John Woodcroft
5. Answer of Robert Lawson, Frederick Hartogh, John Dovee
6. Answer of Thomas Haysome and Samuel Scott
7. Answer of Nicholas Goodwin
8. Answer of James Brydges
9. Answer of John Howe

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10. Answer of Edward Northey

Clothing Assignments (II)

C6/583/3: Knight v Peters (1709)
1. Answer of Robert Peters and John Meres

C9/223/47: Le Bas v Peter (1714)
1. Answer of Robert Peters

C9/223/50: Le Bas v Northey and Kilpin
1. Bill of Complaint by Charles Le Bas
2. Answer of Richard Kilpin
3. Answer of Sir Roger Mostyn
4. Answer of Edward Northey
5. Answer of David Hucksetter, John Jepson and John Hill

C9/482/15: Le Bas v Taylor (1713)
1. Answer of James Taylor
2. Answer of Charles Wills

C11/1/8: Attorney General for Wills v Le Bas (1713)
1. Bill of Information by Sir Edward Northey
2. Answer of Charles Le Bas
3. Answer of William Dawes
4. Answer of George Burston
5. Answer of Thomas le Heup
6. Further Answer of Thomas le Heup
7. Answers of David Hucksetter, John Hill and John Jepson
8. Further Answers of Charles le Bas
9. Answer of Edward Turner
10. Answer of Robert Peters
11. Further Answer of Robert Peters

C11/22/62: Lake v Taylor (1718)
1. Bill of Complaint by Sir Bibye Lake
2. Answer of Elizabeth Taylor
3. Answer of Edward Northey

C11/34/33: Shannon v Knight (1720)
1. Bill of Complaint by Shannon and Wills
2. Answer of David Hucksetter, John Hill and John Jepson

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3. Answer of Robert Peters
4. Answers of William Knight and Peter Elers
5. Answer of John Meres
6. Answer of John Nicholls and Richard Adams

C11/732/35: Le Heup v Attorney General (1714)
1. Answer of Attorney General
2. Answer of James Brydges, earl of Carnarvon

C11/234/40: Attorney General v Wills (1715)
1. Bill of Complaint by Attorney General
2. Answer of Charles Wills
3. Further Answer of Charles Wills
4. Several Answers of James Taylor
5. Further Answer of James Taylor

C11/235/30: Attorney-General vs Potter (1714)
1. Answer of Peter Potter
2. Answer of Richard Kilpin

C11/732/35: Le Heup v Attorney General (1714)
1. Answer of Attorney General
2. Answer of James Brydges, earl of Carnarvon

C11/845/21: Attorney-General vs Le Bas (1714)
1. Bill of Complaint by Attorney General

C11/1171/33: Le Bas vs Mawson (1718)
1. Bill of Complaint by Charles Le Bas
2. Answer of Benjamin Mawson

C11/2533/60: Le Bas v Taylor (1716)
3. Bill of Complaint by Charles Le Bas

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Appendix B: Clothing Assignments

No.	Regt.	Date	Value (£)	Defeasance (£)
A	Wills	6 Nov. 1707	£5,129 5s. 0d.	£1,444 14s. 4d.
B	Wills	14 June 1709	£1,852 12s. 9d.	£1,498 8s. 0d.
C	Wills	28 Nov. 1709	£4,952 12s. 0d.	£3,100 0s. 0d.
D	Wills	21 Nov. 1709	£2,475 11s 10d.	£1,722 16s. 10d.
E	Wills	20 May 1712	£4,333 9s. 4d.	
F	Borr	28 Nov. 1707	£7,248 10s. 0d.	£3,714 0s. 4d.
G	Lord Shannon	28 Nov. 1709	£4,952 12s. 9d.	
H	Lord Shannon	11 Dec. 1710	£2,475 17s. 3d.	£2,451 11s. 3d.
I	Hill	4 July 1710	£1,415 0s. 4d.	
J	Hill	9 April 1712	£2,482 9s. 4d.	
K	Lumley	30 Jan. 1712	£5,292 12s 2d.	
L	Kerr	17 Jan. 1712	£3,526 10s. 5d.	
M	Tyrawley	24 June 1712	£2,387 17s 4d.	
N	Lord North	15 Feb. 1710	£3,475	
O	Lepell	17 March 1712	£4,629 0s. 7d.	

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Chapter 6
The Silk Interest and the Fiscal-Military State

William Farrell

From the 1680s to the 1780s the textile industries in Britain received an unprecedented level of state protection and incentives. Producers of woollens, worsteds, linens and silks all won legislation that banned competing foreign imports from entering the domestic market, favourable duties on raw material imports, bounties to encourage exports and measures to prevent tools and artisans from leaving the country.[1] Indeed Ralph Davis argued that such was the extent of this support that the linen and silk industries in Britain were largely the creation of the protectionism introduced between 1680 and 1720.[2] The textile industries stand out as the only manufacturing sector to receive this kind of sustained protection and attention.[3] Raymond Sickinger sees the policy objectives and their rationalisation as revealing a classic 'mercantilist' framework. Legislation was designed to protect Britain's manufacturing base from foreign competition, and to stop any technical advantages the country had from falling into the hands of rivals. A recurring justification was the need to provide full employment for the national good.[4] Recent work by historians has focused on the wider construction of economic regulation in Britain in the period before the Industrial Revolution. For Philip Stern and Carl Wennerlind this has been part of an attempt to rehabilitate the concept of 'mercantilism' as

[1] N.B. Harte, 'Protection and the English linen trade', in N.B. Harte and K.G. Ponting, *Textile history and economic history: essays in honour of Miss Julia de Lacy Mann* (Manchester, 1973), pp. 74–112; David J. Jeremy, 'Damming the flood: British government efforts to check the outflow of technicians and machinery, 1780–1843', *The Business History Review*, 51 (1977), pp. 1–34; P. O'Brien, T Griffiths and P. Hunt, 'Political components of the industrial revolution: Parliament and the English textile industry, 1660–1774', *Econ Hist Rev*, 44 (1991), pp. 395–405; Tim Keirn, 'Parliament, legislation and the regulation of English textile industries, 1689–1714', in Lee Davison et al., eds, *Stilling the grumbling hive: the response to social and economic problems in England, 1689–1750* (New York, 1992), pp. 1–24; Raymond L. Sickinger, 'Regulation or ruination: Parliament's consistent pattern of mercantilist regulation of the English textile trade, 1660–1800', *Parliamentary History*, 19 (2000), pp. 211–32.

[2] Ralph Davis, 'The rise of protection in England, 1689–1786', *The Econ Hist Rev*, 192 (1966), pp. 309, 316.

[3] Julian Hoppit, 'The nation, the state, and the first industrial revolution', *The Journal of British Studies*, 50 (2012), pp. 317–8.

[4] Sickinger, 'Regulation or Ruination', pp. 212, 230–232.

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a way of looking at early modern political economy.[5] For others, such as Perry Gauci and Julian Hoppit, the focus has been on examining how the regulatory system was put in place and operated, and where its influence fell (or did not fall) on Britain's economy. In this view, regulation when it did occur was not driven by an overarching government policy or ideology. It was Parliament, responding to the demands of interest groups, which constructed this system. This was a period of increasing legislative activity in Westminster, the majority of which responded to 'particular' or local issues.[6] Instead of establishing bodies supervising particular sectors, most legislation focused on using Customs and Excise duties to better protect and encourage domestic production.[7]

Historians have tended to see Excise duties as being more important and effective than Customs duties. This follows current understandings of the fiscal-military state more broadly, which give greater weight to the role of the Excise service. The contribution of Customs duties to national revenues, for example, had fallen from a third in 1675–85 to a quarter by the 1770s. In contrast, Excise duties increased their contribution from 36% of revenues in 1685 to 56% by the 1770s.[8] In *The Sinews of Power* John Brewer saw the Excise as being far more effective than the Customs in carrying out its work.[9] William Ashworth also argues that the Excise was the more important arm of the revenue service than the Customs. Not only did it contribute more in revenue, but it played an important role within the domestic economy, in both consumption and production.[10] For Michael Braddick, the main expansion of the functions and responsibilities of the Customs had taken place by the 1690s, with no fundamental change taking place in the eighteenth century. The additions of duties, offices and ports created a confusing system that continued to employ a significant number of sinecurists.[11]

The relationship between the silk interest and the fiscal state provides a good case study to test some of these assumptions, which have mainly been

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[5] Philip J. Stern and Carl Wennerlind, eds, *Mercantilism reimagined: political economy in early modern Britain and its empire* (Oxford, 2014).

[6] Julian Hoppit, 'Patterns of parliamentary legislation, 1660–1800', *Historical Journal* 39 (1996), pp. 109–31.

[7] Perry Gauci, *The politics of trade: the overseas merchant in state and society, 1660–1720* (Oxford, 2001), chapters five and six; Gauci, ed., *Regulating the British economy, 1660–1850* (Farnham, 2011); Hoppit, 'The nation, the state, and the first industrial revolution'. Although for an example of more direct intervention in the textile industries see John Styles, 'Spinners and the law: regulating yarn standards in the English worsted industries, 1550–1800', *Textile History*, 44 (2013), pp. 145–70.

[8] William Ashworth, *Customs and excise: trade, production, and consumption in England, 1640–1845* (Oxford, 2003), p. 5.

[9] Brewer, *Sinews of power*, pp. 88–134.

[10] Ashworth, *Customs and excise*, pp. 6, 44.

[11] M.J. Braddick, *The nerves of state: taxation and the financing of the English state, 1558–1714* (Manchester, 1996.), pp. 49–64.

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based on overviews of the revenue service or of parliamentary activity. Certainly the silk industry shows the importance of the textile interests and their ability to influence Parliament. Within textiles, silk producers seem to have been particularly well favoured. Although historians focus on the legislation enacted at the turn of the eighteenth century, Parliament continued to pass or renew bans on imported silks into the 1780s and these remained on the statute book up to the 1820s. Between 1740 and 1750 silk exports received the second highest amount of expenditure through the bounty system.[12] From 1773 the silk industry in London also had statuary regulation on wages. Legislation was passed that gave the power to set piece rates to local magistrates, and this was revised in 1792 and 1811.[13] In this period one can see the emergence of a 'silk interest', following a pattern across the sector. Interest groups representing textile manufacturers lobbied Parliament, particularly in periods when they faced increased competition, producing flurries of bills and acts. MPs for areas with significant textile industries felt pressure from outside to legislate in the 'right' way.[14] The silk industry in London formed such an interest group, using similar tactics and arguments, with good political connections, and had much success in securing the legislation it wanted. Although it was the smaller of the main textile sectors, it received a good deal of attention from Parliament, and the state more generally. This was partly due to the strength of its lobbying efforts, but also because of the high status and value of silk.

All this legislation created work for the revenue service, the enforcer of the fiscal side of the fiscal-military state. What had begun in 1690 with new duties on Asian and other imported silks had developed over the eighteenth century to an outright ban on almost all types of imported silks. In 1700 Parliament moved against wrought silks and stuffs mixed with Asian silks; in 1706 it banned French *alamodes*, lustrings, ribbons and laces. All foreign gold and silver lace had been prohibited by 1749. All foreign wrought silks and velvets were outlawed in 1765, as well as ready-made silk garments and accessories. Punishments also changed: those found guilty of illegally importing silks could be fined £100 and have all apparel seized.[15] By 1782 Parliament had prohibited the distribution and use of over 20 types of imported silks and silk mixes in Britain.[16] This followed

[12] Admittedly dwarfed by that paid out on corn exports (85.4% on corn; 6.4% on silks), see Julian Hoppit, 'Bounties, the economy and the state in Britain, 1689–1800', in Gauci, ed., *Regulating the British economy*, pp. 143–4.

[13] Joanna Innes, 'Regulating wages in eighteenth and early nineteenth century England: arguments in context', in Gauci, ed., *Regulating the British Economy*, pp. 201–2.

[14] Perry Gauci, 'Introduction', in Gauci, ed., *Regulating the British economy*, pp. 8–12; O'Brien et al., 'Political components of the industrial revolution', pp. 397–8.

[15] Sickinger, 'Regulation or ruination', pp. 225, 227.

[16] See the list in 'Reports from the committee on illicit practices used in defrauding the revenue', *Reports from committees of the house of commons vol. 11* (1783 and 1784), Appendix No.1, p. 292.

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the same trajectory as the duties and restrictions on imported printed cottons and muslins. Historians have been sceptical of the enforcement of these types of prohibitions, responsibility for which lay with the Customs. There was a large black market in the eighteenth century centred on tea, tobacco and brandy.[17] The Customs found it difficult to police a contraband trade that involved both substantial merchants, including the East India Companies, and many thousands of small time fishermen and hawkers.[18] It is easy to find complaints in the archive about the corruption and collusion of revenue officers with smugglers.[19] It is also thought that the Customs was not very effective in its role concerning textile imports. Imported textiles were different from the contraband groceries in that they ended up being prohibited from being worn and used in the domestic market, rather than having high duties placed on them. The work by Beverley Lemire and Giorgio Riello on Indian cottons in Europe argues that the bans were not seriously enforced noting, for example, the few successful prosecutions for wearing Indian cottons in Britain and France. Michael Kwass' work on the contraband trade in France shows calicos to have been an important commodity for smugglers.[20] There is less work on silks, although Natalie Rothstein and Susan North both assume a similar situation.[21]

There is a tension here however. If the Customs were inefficient and the black economy grew, then how could an industry such as silk survive, even expand, under protectionism (and vice versa)? Walsh's work on the success of the Irish fiscal system may make historians of Britain pause. In Ireland it was the Customs

[17] W.A. Cole, 'Trends in eighteenth-century smuggling', *Econ Hist Rev*, 10 (1958), pp. 395–410; Hoh-Cheung and Lorna H. Mui, 'Smuggling and the British tea trade before 1784', *American Historical Review*, 74 (1968), pp. 44–73; L.M. Cullen, *Anglo-Irish trade, 1660–1800* (Manchester, 1968), pp. 139–55; Robert C. Nash, 'The English and Scottish tobacco trades in the seventeenth and eighteenth centuries: legal and illegal trade', *Econ Hist Rev*, 35 (1982), pp. 354–72; Paul Muskett, 'English smuggling in the eighteenth century' (PhD, Open University, 1996).

[18] H.V. Bowen, '"So alarming an evil": smuggling, pilfering and the East India Company, 1750–1810', *International Journal of Maritime History*, 14 (2002), pp. 1–31; Gavin Daly, 'English smugglers, the Channel, and the Napoleonic Wars, 1800–1814', *The Journal of British Studies*, 46 (2012), pp. 30–46.

[19] For example Arthur Lyon Cross, ed., *Eighteenth-century documents relating to the royal forests, the sheriffs and smuggling selected from the Shelburne manuscripts in the William L Clements Library* (New York, 1928), pp. 246, 247, 252–5.

[20] Beverly Lemire, 'Fashioning cottons: Asian trade, domestic industry and consumer demand, 1660–1780', in D. Jenkins, *The Cambridge history of western textile*, vol. 1 (Cambridge, 2003), pp. 502–9; Giorgio Riello, *Cotton: the fabric that made the modern world* (Cambridge, 2013), pp. 121–4; Michael Kwass, *Contraband: Louis Mandrin and the making of a global underground* (Cambridge, MA, 2014), pp. 41–68.

[21] N.A.K. Rothstein, 'The silk industry in London, 1702–66' (MA thesis University of London, 1961), p. 455; Susan North, 'The physical manifestation of an abstraction: a pair of 1750s waistcoat shapes', *Textile History*, 39 (2008), pp. 92–104.

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that raised the majority of the revenue, not the Excise. More importantly for this chapter, the Irish Customs service was proactive in seeking to combat smuggling, partly in response to pressure from the woollen interest in England.[22] This chapter argues that there was more to the relationship between the silk interest and the state than lobbying Parliament. Manufacturers and key institutions of the fiscal state often collaborated with each other, with some success. Much of this work concerned prohibitions rather than collecting duties, but the final objective was a successful industry that would contribute to national prosperity, and therefore to state revenues. From the 1690s once each piece of legislation or new bounty was secured, the silk industry did not sit back, but worked with Customs and Excise to see the measures implemented properly. Silk workers, their institutions and the Customs worked together in quite concrete ways to improve the position of silk manufacturing during the 1700s. Both sides benefited from this collaboration in practical ways, and it helped maintain the political connections necessary for further lobbying and legislation, if they were needed.

Securing and Enforcing Prohibition

The 'silk interest' is used here to describe the producers of silk, including manufacturers of silk yarn ('throwsters' or 'throwers'), dyers of silk and those who wove silk.[23] It does not include silk mercers as there were long-standing tensions between producers and retailers of silk, exacerbated by the belief that mercers sold contraband silks. Silks were being produced on a significant scale from the 1670s in London and Canterbury. From the 1720s new sites of production emerged in Derby making silk yarn, in Coventry where ribbons were made, in Nottingham with silk stockings and Macclesfield and Congleton where silk was thrown and plain silks were made.[24] London remained the largest centre, certainly in terms of employment: there were thought to be 10, 000 silk looms in early eighteenth-century London, which Schwarz estimates employed 40–50, 000 people. Silk was a very large employer in the parishes that made up East London (Spitalfields, Bethnal Green, Mile End) where it accounted

[22] Patrick A. Walsh, 'The fiscal state in Ireland, 1691–1769', *Historical Journal*, 56 (2013), pp. 640–641, 651.

[23] Silk can be usefully compared with the brewing and salt interests, who also coordinated their lobbying of Parliament and utilised local political connections. See Peter Mathias, *The brewing industry in England, 1700–1830* (Cambridge, 1959), pp. 347–8, 366–7; Edward Hughes, *Studies in administration and finance 1558–1825: with special reference to the history of salt taxation in England* (Manchester, 1934), pp. 360–365.

[24] Natalie Rothstein, 'Silk: the industrial revolution and after', in D. Jenkins, ed., *The Cambridge history of western textiles*, vol. 1, pp. 792–3; Gail Malmgreen, *Silk town: industry and culture in Macclesfield, 1750–1835* (Hull, 1985).

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for an estimated 54% of adult male occupations in 1770.[25] When one includes the wage regulations of 1773 specifically for Spitalfields and not enacted for other places making silk, London was the most protected of the silk centres. No wonder given not only its size and status, but proximity to Parliament and the court, a major patron. As the main port for the import and distribution of raw materials, the capital was of great importance to the functioning of the new centres.[26] Therefore it played the leading role in lobbying Parliament and meeting with the revenue. Silk manufacturers in Macclesfield, for example, looked towards London to coordinate lobbying efforts.[27]

Much of the lobbing and liaison activity in the London were organised by the Worshipful Company of Weavers (a Livery Company or guild). Against the trend of many other London Livery Companies, the Weavers' Company remained active in issues concerning the industry until the 1770s.[28] Rothstein partly attributed this to the presence and activity of Huguenot masters within the Company.[29] The Weavers' Company represented weavers in all textiles but from the late seventeenth century became especially associated with silk weavers. Davis was wrong to say that interest groups around silk were only formed in the aftermath of the 1690s.[30] During the reign of Charles I members of the Company had been involved in giving evidence on abuses in making silk lace and in prosecuting a case of illegal importation of ribbons and laces.[31] The Company spent £132 in 1671–72 and £233 in 1676–77 in 'attending the Parliament'. The Company coordinated its activities with other guilds on securing and enforcing this legislation, such as the Company of Weavers in Canterbury and the Gold and Silver Wire-Drawers. Certainly, there was not always unity. There were

[25] L. Schwarz, *London in the age of industrialisation: entrepreneurs, labour force, and living conditions, 1700–1850* (Cambridge, 1992), p. 36; idem, 'Occupations and income in late eighteenth-century East London', *East London Papers*, 14 (1972), 92–3. 2,470 people were employed in silk throwing in Macclesfield in 1762; 'Report of Committee on the Silk Industry', *Journals of the house of commons*, vol.30 (1765), p. 219.

[26] Malmgreen, *Silk town*, p.10.

[27] Malmgreen, *Silk town*, p.9.

[28] The classic statement of the decline of the London guilds remains J.R. Kellett, 'The breakdown of guild and corporation control over the handicraft and retail trade in London', *Econ Hist Rev*, 10 (1958), pp. 381–94; for the revisionist view see the essays in Patrick Wallis and Ian Gadd, eds, *Guilds, society & economy in London 1450–1800*, eds (London, 2002).

[29] Natalie Rothstein, 'Huguenots in the English silk industry in the eighteenth century', in Irene Scouloudi, ed., *Huguenots in Britain and their French background, 1550–1800 : contributions to the historical conference of the Huguenot society of London, 24–25 September 1985* (Basingstoke 1987), pp. 125–40; Natalie Rothstein, 'Huguenot master weavers: exemplary Englishmen, 1700–c.1750', in Randolph Vigne, ed., *From strangers to citizens: the integration of immigrant communities in Britain, Ireland, and Colonial America, 1550–1750* (Sussex, 2001), pp. 160–174.

[30] Davis, 'The rise of protection in England, 1689–1786', pp. 309–10.

[31] Alfred Plummer, *The London Weavers' Company, 1600–1970* (London, 1972), pp. 134–5.

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disagreements between weavers and the throwsters over duties. Throwsters wanted protection from some imports of foreign thrown silk, whereas weavers wanted cheap thrown and raw silk.[32] However, there are several examples of alliances. The Company of Weavers in Canterbury gave the Weavers' Company their 'moiety of disbursement at Parliament £62 2s' to support further activities.[33] In 1719 the Company sent copies of their petition against calicos to the weavers in Norwich and the Throwsters and Dyers Companies in the capital.[34] The £274 spent on campaigning between 1719 and 1721 including engaging Daniel Defoe as a pamphleteer; he published the *Manufacturer* to argue the anti-calico case.[35] The Company remained active after 1720 successfully opposing the reintroduction of sumptuary legislation in 1743.[36] The Board of Trade consulted with the Company over the Eden Treaty with France in 1786, listening to its objections and removing silks from the treaty.[37] The act against foreign silks and velvets was regularly renewed for the rest of the century, with the Company leading appeals for extension.[38]

The Weavers' Company not only wanted to secure legislation, but also to see it enforced. It found ways of assisting and complimenting the work of revenue officers. Members of the Company were encouraged to keep the Court informed of breaches of the prohibitions on the wearing and use of foreign textiles. With this information the Company sought out arrests and prosecutions, carried out in collaboration with Customs officers. It was also prepared to finance informing and prosecutions. In 1677–78 the Clerk of the Company was paid £100 for seizure made in foreign ribbands and in attending Parliament. In 1689–90, £235 was paid to the Clerk for 'Seizing Silks and attending Parliament': £5 was paid to Mr Harrison 'who seized the 7 horse loads of French goods'.[39] In 1701 the Court was told that retailers of East India goods were storing textiles in two warehouses without the knowledge of the Commissioner of Customs.[40] The Committee set up to investigate smuggling of silks in 1713 collected £450 to support its efforts.[41] Weavers also looked to the Company to provide a lead.

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[32] Plummer, *The London Weavers' Company*, pp. 136–7, 139–40.

[33] Plummer, *The London Weavers' Company*, p. 137.

[34] Natalie Rothstein, 'The calico campaign of 1719–21', *East London Papers*, 7 (1964), p. 9.

[35] Plummer, *The London Weavers' Company*, p. 298.

[36] Rothstein, *Silk designs of the eighteenth century: in the collection of the Victoria and Albert museum, London* (London, 1990), p. 24.

[37] Marie Donaghay, 'Textiles and the Anglo-French commercial treaty of 1786', *Textile History*, 13 (1982), pp. 205–24; Rothstein, *Silk designs of the eighteenth century*, p. 25.

[38] The Company applied to renew the Act in 1776, 1789, 1795, and 1802. See LMA, Worshipful Company of Weavers 'Court minute books', LMA, MS04655/017, (II), f. 266; LMA, MS04655/018, f. 121, f. 280; LMA, MS04655/019, f. 88.

[39] Plummer, *The London Weavers' Company*, p. 137.

[40] LMA, MS04655/011, f. 7.

[41] Plummer, *The London Weavers' Company*, p. 298.

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Soon after the passing of the Calico Acts, master weavers asked the Company for advice on how best to enforce the clauses prohibiting the use of Indian silks for apparel furnishings.[42] As well as gathering or sharing information, the Weavers' Company took on a publicity role. It placed adverts in newspapers to publicise the clauses in the Acts prohibiting the wearing of East India silks, chintz and calicos and appealed for informers to come forward. They warned the public that, 'Every person's house, on Information, is liable to be searched, and such goods seized as prohibited goods'.[43] Informers would receive half or a third of the penalty paid by the guilty party. The Company also offered refunds for people who had bought printed calico gowns in the preceding six months, in exchange for the return of the items to the drapers.[44] These measures did not inspire a wave of prosecutions, although the Company did pursue some individuals at its own expense. It took two years to bring the cases to trial and ended with stalemate in the courts. Lawyers advised the Company to accept an offer from the defendants to drop the charges with no cost to either side.[45]

During the crisis years of the 1760s – which saw a downturn in trade and a serious wage dispute between masters and journeymen[46] – the Company again began to seek prosecutions. Adverts were once again placed in newspapers encouraging seizures of contraband and offering rewards of five guineas to informers.[47] This time enforcement focussed both on those smuggling silks as well as consumers. James Johnson, a company official, was instructed 'To take into Consideration the Vast increase in the public Use and Wear of Chintz and Printed Callicos and India Silks plain painted figures & flowered; and to put the Laws enforce against all such Transgressors'. Once again informers were requested to come forward, although only one person was prosecuted. Robert Phippe, an auctioneer, was sued for 20 pounds for 'selling a Chintz Bed and Furniture at a Sale of the late Godard Hunger's Effects'. Phippe won the case, after it became clear that the bed was not made of chintz.[48] In May 1764 the Company proposed to the Customs that fines collected from prosecutions be paid into a fund for future investigations.[49] In 1777 the Company received information that 'some Foreign Wrought Silk had been imported' and appointed a committee to enforce the act once again. This time, however, the committee was instructed that it was not to put the Company at any expense. This may have

[42] LMA, MS04655/012, f. 32.

[43] *Daily Advertiser*, 31 July 1745.

[44] *Daily Advertiser*, 31 July 1745.

[45] LMA, MS04655/015, f.272.

[46] Jerry White, *London in the eighteenth century: a great and monstrous thing* (London, 2013), pp. 240–247.

[47] LMA, MS04655/016, ff 339–40.

[48] LMA, MS04655/017 (I), ff 62, 66.

[49] TNA, Treasury Papers (T) 1/434/182.

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been a sign that poor finances began to hold back attempts at enforcement via legal action, in the last quarter of the eighteenth century.[50]

The Company also acted to enforce legislation on the export of weaving tools. It was illegal for an artisan to leave Britain and Ireland and work their trade overseas; to 'seduce' an artisan from Britain to a foreign country for work; and to export manufacturing tools used in the production of textiles.[51] In 1749 the Court was informed that people were going to Spain with looms and tools.[52] The Company's officers gathered further information on the agents organising the move. Several weavers were arrested and the Company agreed to pay for the costs of prosecution.[53] Alarmed by this episode, the Weavers' Company pressed for the updating of the legislation to prevent 'seducing' weavers and tools into leaving the country.[54] Master weavers now took it upon themselves to police the act. John Peters was reimbursed five guineas for attempting to stop a group of foreigners buying weaving tools and sending them abroad. He chased them all the way to Gravesend but the ship had sailed before he could arrest them.[55] A Company official interviewed a Leeds broadcloth weaver who had just returned from Spain, who confirmed that weaving tools were being sent from England and Ireland to Spain. This information was passed onto the Speaker of the House of Commons and the Earl of Holderness.[56]

The Weavers' Company acted in this way partly because it felt pressure from its own members and from journeymen to enforce prohibitions. Master weavers were often in agreement with the aims of the workforce, but were worried that the means of expression used by silk workers could be turned against their own authority. These were uneasy alliances. London weavers became notorious for their large, often disorderly and sometime violent demonstrations. These included not only protests against foreign competition, but also wage disputes where intimidatory tactics were used and support for radical political figures such as John Wilkes.[57] During the Calico Crisis journeymen had attacked women seen wearing calico in the street. They also targeted master weavers who allowed their wives to wear printed cottons and blamed the disorder on the fact that 'the poor working People have certainly been much exasperated to see such an

[50] LMA, MS04655/017 (II), f. 284.
[51] Jeremy, 'Damming the Flood', 2.
[52] LMA, MS04655/015, f. 327.
[53] LMA, MS04655/015, f. 330.
[54] LMA, MS04655/015, ff 349–50.
[55] LMA, MS04665/016, ff 13–14.
[56] LMA, MS04665/016, f. 26.
[57] White, *London in the eighteenth century*, pp. 240–247; M. Dorothy George, *London life in the eighteenth century* (London, 1925); George Rudé, *The crowd in history: a study of popular disturbances in France and England, 1730–1848* (London, 2005), pp. 51, 54, 67–77; idem, *Wilkes and liberty: a social study of 1763 to 1774* (Oxford, 1962).

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evil Example among Master-Weavers, Throwsters, Silkmen, Dyers and mercers'.[58] Within seven years of the Calico Acts, journeymen weavers were complaining about the use and wear of printed cottons at a time of bad trade.[59] In 1745 journeymen presented a petition to the Weavers' Company complaining of 'the great Increase of late Years in the Using and Wear of printed Callicos, Chints and prohibited East Indian Silks'.[60]

The Company resolved to enforce the Calico Act but asked the weavers 'to behave themselves quietly and not Commit any Violence which might tend to break the peace'. The crowd was told that any information which they might have should be passed on to the Company's Clerk.[61] In 1764, a petition of 'a Great number of Journeymen' was presented to the Company. The weavers 'were Assembled in the Hall in a very great number and in the street about the Hall Gate' and demanded the Company make an application to Parliament 'to Hinder the Exorbitant Increase and Wear of Foreign Wrought Silks'. The journeymen offered to put up £100 towards the cost of a bill. The Company agreed to seek favourable legislation but warned a delegation of the men that 'it could only be from peaceable and orderly Behaviour, and Obedience to the laws, they could hope to be looked upon, and expert Relief, as Good Subjects'.[62]

The delegation of six or eight journeymen promised that the crowd would return peacefully back to Spitalfields and that 'The Deputys promised to Engage as much as they could a quiet behaviour in future'.[63] Some journeymen did take up the demand from the Company for information on people breaking the statutes. Five guineas was paid to Thomas Jones, journeymen, in 1768 'for his Service in procuring a Seizure of a Foreign Coat and Waistcoat' in Grosvenor Square.[64] The following year three guineas was paid to James King for information on Indian silks which had then been seized by Customs officials; 30 guineas was paid to William Ward and 20 guineas to John Peck for 'giving Information against and procuring Several Persons to be Convicted of Wearing Printed, painted Stained or Dyed Callicos'.[65] A 'great number' of weavers were reported at the trial of three mercers who were found guilty of importing French silks in 1767.[66] Some could be too zealous in their desire to help. It was wrongly reported in Spitalfields that Daniel Alavoin and Co. were dealing in India Goods clandestinely; the weavers

[58] *The journeymen weavers answer to their masters advice, appendix to Claudius Rey, the weaver's true case* (2nd ed. London, 1719), p. 48.

[59] LMA, MS04655/012, f. 186.

[60] LMA, MS04655/015, f. 226.

[61] LMA, MS04655/015, f. 226.

[62] LMA, MS04655/016, ff 336–7.

[63] LMA, MS04655/016, ff 336–7.

[64] LMA, MS04655/017, f. 83.

[65] LMA, MS04655/017, ff 102–3.

[66] *London Evening Post*, 2–5 May 1767.

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who made the allegation, Thomas Prigg, had to retract it publicly.[67] Nonetheless, master weavers and the Company encouraged informing as an alternative to rioting and victimisation. It became part of a strategy of presenting an orderly and loyal image of the industry, and collaboration with the Customs helped to serve a political purpose as well as a practical one. As Randall notes, in the textile industries campaigns against imports succeed far more often than protests against machinery. Campaigns against imports were always on a better footing because they could unite workers and masters in a common cause. Moreover, they could present their particular problem as one about national prosperity.[68]

Concern about enforcement did not just come from weavers. Customs officers were also worried as they found the prohibitions and duties concerning textile imports hard to oversee. Customs officers reported problems in enforcing the prohibitions on exporting tools and artisans. Identifying a skilled worker embarking from the dock proved very difficult, as the only visible signs of their occupation were personal equipment which could be concealed or not carried at all.[69] The range of duties, some listed in the Book of Rates others applied *ad valorem*, were difficult to calculate and collect. *Ad valorem* duties relied on information supplied by merchants, who had an incentive not to be honest. Duties varied according to the commodity's country of origin, and its dimensions, quality and condition.[70] Ashworth has argued that as indirect taxation grew, Customs and Excise increased the amount of assessment that it had to undertake and this encouraged national standardisation of weights, dimensions and containers. However, this was led by the Excise service, which also became responsible for regulating the quality of some goods and trying to stamp out adulteration.[71] In textiles, the drive for standardisation was concentrated on the regulation of domestic yarn counts.[72] The nature of early modern textiles, including silks, also posed further problems. There was a large range of silks of different textile types, many designed to look similar to each other, with diverse geographical origins. Whilst in other areas the revenue worked towards standardisation of the units of assessment, this proved impossible in silks.

Instead, Customs officers had to rely heavily on personal judgement to decide whether the fabrics they examined in the Customs house were banned or what

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[67] See document 56 in 'A Collection of Papers for and against a Bill to Prohibit the Wear and Use of Dyed, Printed & painted Callicoes in the Year 1720 & 1721', A.1.3. No 64. Guildhall Library, London.

[68] Adrian Randall, *Riotous assemblies: popular protest in Hanoverian England* (Oxford, 2006), pp. 249–50.

[69] Jeremy, 'Damming the flood', pp. 7–8.

[70] Elizabeth Evelynola Hoon, *The organization of the English Customs system, 1696–1786* (New York, 1938), pp. 29–33.

[71] Ashworth, *Customs and excise*, pp. 261–316.

[72] John Styles, 'Product innovation in early modern London'. *Past & Present*, 168 (2000), p. 159.

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duties to apply. There are many cases of officers being deceived by merchants who had deliberately mislabelled their products to avoid duties. Early modern ideas of originality were less rigid than modern ones and competition between rivals often bred similarity in product design.[73] There was also no branding or copyrighting in textiles in this period and nomenclature was used loosely: 'Indian' could mean all textiles imported by the East India Company and European designs produced in the style of Asian ones.[74] Indeed, on this basis the silk manufacturer William Brunskill thought that smuggling from France had been a good thing because 'it supplied us with patterns and styles that we immediately copied'.[75] Once in London, foreign silks could be reused and this further blurred their identity. Silk dyers, for instance, would re-dye Asian silks for customers: in 1769 a silk dyer reported a variety of silk stolen from their workshop including 'a blue figured Peeling or India Silk half Ell wide'.[76] For modern day curators, telling European wrought silks apart can be hard without a written province.[77] Many examples that date from the eighteenth century are labelled 'French or English' in museum catalogues, so similar are the designs, weaves and finishes.[78]

Even retailers who dealt in textiles felt uncertain about particular items. Mercers found 'plain silks' of European origin – that is, those with of a single colour without decoration or pattern – hard to tell apart. Germaine Lavie, a mercer, was confident that he could distinguish French and English silks and Italian damasks from English ones, but not Italian plain silks from the English equivalent. Robert Fleetwood also said that he had 'often been deceived in plain

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[73] Styles, 'Product innovation', p. 130; Maxine Berg, 'From imitation to invention: creating commodities in eighteenth-century Britain', *Econ Hist Rev*, 55 (2002), pp. 2–3.

[74] Riello, 'The globalization of cotton textiles', pp. 276–8; Anna Jolly, 'A group of *Chinoiserie* Silks with woven inscriptions', pp. 115–26 and Sjoukje Colenbrander and Clare Browne, '*Indiennes*: Chinoiserie silks woven in Amsterdam', pp. 127–8 both in Emmanuelle Galliard and Marc Walter, eds, *A taste for the exotic: orientalist interiors* (London, 2011).

[75] 'Report from Select Committee on the Silk Trade', *House of commons papers; reports of committees* (1832), p. 447.

[76] *Public Advertiser*, 14 November 1769.

[77] However, telling Chinese and India silks part from European examples is easier. Leanna Lee-Whitman, 'The silk trade: Chinese silks and the British East India Company' *Winterthur Portfolio*, 17 (1982), p. 21.

[78] See, for example, the satin damask with silver thread in the V & A collection made c.1700–1730 described as 'Russia (possibly, made), England, Great Britain (possibly, made) France (possibly, made)', see Museum number: T.81–1930 http://collections.vam.ac.uk/item/O167928/woven-silk-ciccani-marko/; or the blue silk coat and breeches made c.1780 and described as 'French or English' in National Trust Collections, Attingham Park, Shropshire, Nos. 609811.1 & 609811.2. http://www.nationaltrustcollections.org.uk/object/609811.1, http://www.nationaltrustcollections.org.uk/object/609811.2.

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Mantua Silks'.[79] A satire in the *Public Advertiser* published in 1765 played on these concerns. It imagined 'Ebenezer Loom' from Spitalfields placing an advert for his imitation French silks, silk stockings and Bengal handkerchiefs. He was satisfied 'that not even the Ambassador himself could discover any Difference between his and the Manufactory of France – except in the Price'.[80]

These ambiguities about identifying textiles obviously posed problems for the Customs and Excise. The prosecution against John Hooker for illegal importing was stopped after it was found that his 'foreign cambricks' were in fact from Scotland.[81] The Customs officer Robert Trott said that he found it 'very difficult to distinguish French from Italian Silks'.[82] In the mid-1760s, French silks were being imported into Britain as 'Italian' via Leghorn.[83] Customs could do little to create international standards in units of measurements or quality of textiles. For its own benefit at least, it did have to attempt some order. Warehousing of goods to be examined by revenue officers was first introduced specially for Indian and Persian wrought silks in 1700. Housing all the items to be assessed under one roof was intended to make the process more efficient by reducing opportunities for fraud or pilfering.[84] Specialist officers were appointed to take over difficult tasks. Just as wines were referred to a surveyor and wine taster in London,[85] so too were silks dealt with by an 'examiner, searcher and stamper' of silks.[86]

Seized contraband was stamped by Customs officers to clearly mark the silk as contraband, alerting any potential retailer or consumer to the objects true origins.[87] Producers also had their own schemes along similar lines. Some manufacturers of silks stockings, gloves and mitts, were stamping their goods in the mid-1760s. At the Select Committee of 1765 there was discussion about the feasibility of establishing a national 'Stamp House' to function like an assay office for silk.[88] However, a silk stocking manufacturer worried that if it became a requirement to stamp his products as English 'the French might easily counterfeit it'.[89] An informal scheme did take off for silk handkerchiefs.

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[79] 'Report of Committee on the Silk Industry', *Journals of the house of commons*, vol. 30 (1766), p. 726.

[80] *Public Advertiser*, 17 May 1765.

[81] TNA, CUST 28/2, ff 431–2.

[82] 'Report of Committee on the Silk Industry' (1765), p. 209.

[83] K.H. Ledward, ed. *Journals of the Board of Trade and Plantations*, *Volume 12: January 1764–December 1767* (London, 1936), pp. 368, 372.

[84] Hoon, *The organization of the English Customs system*, p. 262.

[85] Hoon, *The organization of the English Customs system*, p. 33.

[86] 'Report of Committee on the Silk Industry' (1765), p. 209.

[87] A pair of French silk waistcoat shapes survive in the V & A collections with the Customs stamp attached. They were seized in Dover in the 1750s. See Museum number: T.12&A-1981, V & A collections.

[88] 'Report of Committee on the Silk Industry' (1765), p. 215.

[89] Evidence of John Morrice, 'Report of Committee on the Silk Industry' (1765), p. 214.

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An advert placed by the Committee of Manufacturers of Silk Handkerchief reminded the public that English silk handkerchiefs made in the Indian style 'bear the King's Stamp (which is the figure of the Crown) at the end of the piece, and the purchasers are cautioned, for their own safety, to see that the pieces are thus stamped'.[90]

However, even these measures were not full proof. This was another area where silk weavers could work with Customs and Excise. Items that had been made using different production techniques were easier to tell part, so manufacturers were in a good position to provide expertise. The hosier John Morice thought that English and French silk stockings were 'easily distinguishable' from each other, as were mitts and gloves, because the French did not use knitting frames.[91] Members of the Company rejected a proposal of Charles I in 1630 that they should help surveyors investigate abuses in silk-dyeing production.[92] But when the Commissioner of Customs was asking for their help in 1672 over the smuggling of ribbands and laces, 18 members of the Company were recommended to the Customs. In 1674 the Customs wanted to appoint two men to the positions of searcher and seizer of prohibited and smuggled manufacturers; they choose a weaver and a mercer recommended by the Company.[93] Weavers also helped the Excise in their work. In one case the Excise dealt with a merchant wanted to claim an export bounty for 64 lbs of silk mixed with gold and silver and 34 lbs of silk pieces. The claim was met with suspicion by the Excise officer. He found them to be made up of 234 'remnants'. Remnants were reused pieces of silk and a trade had developed in remnants of foreign silks. In this case the officer disputed whether a bounty could be claimed on them, partly as it was suspected that some of the remnants were foreign made. 'Several eminent weavers' were brought in to give their opinion. They said that all of the mixed silks were English but 10 of the plain remnants were foreign.[94] One of the remnants actually had a Customs seal on it which had been attached to it when it was imported into London. Trott, the Customs officer, confirmed that it was his handwriting on the seal.[95] Whilst in other areas the revenue drove the trend for standardisation, in silks it often had to rely on the tacit knowledge of those examining the goods. For officers without particular expertise in handling textiles, expert knowledge was sometimes needed. This was another area where silk weavers could work with Customs and Excise to enforce the legislation they had lobbied for. Through

[90] *Morning Chronicle and London Advertiser*, 4 January 1780.

[91] 'Report of Committee on the Silk Industry' (1765), p. 214.

[92] Plummer, *The London Weavers' Company*, p. 135.

[93] Plummer, *The London Weavers' Company*, p.135. This worked in the opposite direction to brewing where excise men were recruited as clerks by the larger firms. Mathias, *The brewing industry in England, 1700–1830*, p. 349.

[94] TNA CUST 41/5, ff 34–40.

[95] TNA, CUST 41/5, ff 34–40.

this kind of activity, representatives of the silk industry helped to enforce the legislation that had been lobbied for and further cemented their relationship with important branches of the state.

Knowledge and Design

Silk manufacturers looked to use their close relationship with the Customs and Excise to derive other benefits, most noticeable over industrial design. In 1764 the Company had requested that seized silks be given to them for educational benefit of their members.[96] The same year Mr Trott told the weavers that he had seized a pattern book of French silks 'of all sorts' from some agents working for foreign silk mercers. This book would have been used by the agents to advertise the designs of Lyon weavers and to win orders from customers. The individual silks in it were worth from 3s to £5, and given the total value this is presumably why it had been seized by Customs.[97] Otherwise, it would have been a rather technical breach of the laws against foreign silks, which were designed to prevent silks which could be made up into clothing or linings coming into the country.

There was considerable interest in this pattern book and for good reason. Knowledge of designs and their associated weaving techniques were central to winning the battle against rival centres of production. The competition in export markets between European producers was fought not over price, but over product differentiation and quality. The *Grand Fabrique* in Lyon was much more powerful than the Weavers' Company, directing the training of designers and protecting industrial secrets. The French mercers also had a superior information network connecting them to the tastes of consumers.[98] In contrast, the London industry did not have formal training of designers or copyright and regulations on designs.[99] The timing of concerns about French silks in the early 1760s with the end of the Seven Years' War suggests that Britain had been isolated from new French designs and techniques in this area.[100] Not only did the restoration of trade with France lead to more silk coming into London (legally or not), but silk producers there had made a leap forward in the intervening years in the use of embroidery, gold and silver thread, and silk lace to achieve raised decoration. From the 1730s, silks with floral patterns, a key product in the fashion market, had developed the

[96] TNA, T 1/434/182.

[97] LMA, MS04655/016, ff 339–40.

[98] Carlo Poni, 'Fashion as flexible production: the strategies of the Lyon silk merchants in the eighteenth century', in Charles F. Sabel and Jonathan Zeitlin, eds, *World of possibilities: flexibility and mass production in western industrialization* (Cambridge, 1997), pp. 37–74.

[99] Rothstein, 'The Silk Industry in London', p. 76.

[100] John Sabatier said that during the Seven Years' War that trade had been 'very brisk' but French imports had increased once it had ended, 'Report of Committee on the Silk Industry' (1766), p.724; also North, 'The physical manifestation of an abstraction', p. 100.

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application of raised decorative work, to emphasise the intricate nature of foliage and achieve three-dimensional effects. Brocading, a technique applied by the weavers on the loom, was one way of achieving this and was used in Spitalfields and Lyon. From the 1750s the use of extra decorations with thread and other materials moved from the main body of garments to the edges. Trimmings, such as gold braiding, became important for fashionable clothing. Embroidery on waistcoats, aprons and handkerchiefs also became popular between the 1750s and 1780s. As early as 1748 when revenue officers made seizures from several tailors in 1748, they found four bundles of foreign embroideries and thread, 'gold and silver spun upon silk which was afterwards worked or embroidered with a needle upon woven foreign silks in order to make many waistcoats of'.[101]

The book the Customs seized contained 'several thousand' examples in it, 'consisting of Gold and Silver Brocades, Silver Tissues, Flowered Velvets, Brocades, Peruvians, Lutestrings, Clouded and Plain, of all Sorts and Colours, Grogsarns, Serges, Tissues, painted sarsenrs and Sattins etc.'. It was the brocades and the use of gold and silver thread that was considered important. The Company was determined to get the book and paid the Customs £50. It then drew up a detailed set of rules, as to who would be allowed access the samples. The patterns could be inspected on Wednesday and Thursday, from 10 am to 1 pm.[102] A committee of 12 liverymen had to be present and only six people or less could view the patterns at a time. These people had to be freemen and were required to send a note to the Clerk 'who would allocate times according to their Seniority of standing on the Livery'.[103] The Wiredrawers' Company was also instructed to have a member attend the Customs house every Tuesday and Friday to inspect the gold and silver lace in the book. The weavers were told to do the same for gold and silver brocades 'at the same times'.[104] This was an unexpected, but very useful, product of the collaboration between the silk interest and the Customs.

Conclusion

The evidence presented here challenges the view of the Customs as inefficient and ineffective. It also suggests that it was not only the Excise that had an important influence in domestic production. Unlike in industries such as

[101] TNA, CUST 41/4, f. 31.

[102] The V & A catalogue tentatively suggests that a pattern book in its collection may be the same one. It came from the records of an English silk firm. The book is annotated in French and contains examples of French silks, including brocades and gold and silver thread. See Museum number: T.373–1972. V & A Collections.

[103] LMA, MS04655/016, f. 347.

[104] LMA, MS04655/016, f. 356.

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brewing, where the relationship between brewers and Excise men was described as 'reluctant' by Peter Mathias, the relationship with the silk industry was a much more positive example of engagement.[105] The silk interest and revenue officers developed a working relationship that benefited both parties. Silk weavers passed on information about breaches of the prohibitions and paid for informers and prosecutions. The central aim was to see the laws that silk manufacturers had lobbied for being implemented. It also helped to demonstrate to those in authority that the silk interest was a serious and legitimate group. As a result, arguing for further legislation was made an easier task. In turn, revenue officers sought advice from representatives of the silk interest in implementing the law. Professional expertise greatly helped in assessing the large, sometimes untrustworthy, range of textiles of diverse origins. By offering their expertise, representatives of the silk interest had another way of helping to see the prohibitions being implemented. Unlike in the areas covered by the Excise, standardisation was not possible with textile imports. It was possible, however, to bring some order to these affairs and use expert knowledge to good effect. These working relationships also allowed unexpected windfall opportunities to be taken, as with the turning over of seized French designs to weavers in London. These were not regular occurrences by any means, but when they did occur the benefits, in this case educational, were welcomed by the silk industry. In these ways, silk producers constituted themselves as an active interest group beyond simply petitioning and demonstrating. They sought out practical involvement with the fiscal arm of the fiscal-military state.

For its part, the Customs made real efforts to carry out its duties effectively. As with Indian cottons, there were not great waves of prosecutions for wearing and using foreign silks in Britain. However, whilst the black market was real, the decline of the silk industry in Britain (especially in London) clearly came with the move to freer trade in the 1820s and 1860s.[106] Whilst it is impossible to quantify the extent and impact of smuggling, this does suggest that there was enough compliance to the protectionist regime to make it work. The silk interest and the Customs service both played an important role in ensuring that regulation worked.

Finally, this also has bearings on our understanding of politics and the nation in the eighteenth century. It has been historians of colonial North America and Ireland who have seen a link between national identity, taxation and consumer goods. 'Unjust' taxation on consumer goods became key political flashpoints, as did fears of dependence on imports at the expense of domestic

[105] Mathias, *The brewing industry in England, 1700–1830*, p. 361.

[106] Alain Cottereau, 'The fate of fabriques collectives in the industrial world: the silk industries of Lyon and London, 1800–1850', in Sabel and Zeitlin, eds, *World of possibilities*, pp. 75–152; Gareth Stedman Jones, *Outcast London: a study in the relationship between classes in Victorian society* (London, 1971), pp. 24, 101.

manufacturing. Breen has argued that it was the non-importation campaigns that were at the heart of the emerging political identity of Americans colonists in the 1770s.[107] Martyn J. Powell and Padhraig Higgins have shown that the politics of consumption was important in the Irish case too, as in the campaigns by the Volunteers for 'free trade' with Britain.[108] Historians of Britain, such as Linda Colley and Kathleen Wilson, have linked the formation of national identity more to wars, imperial events and religion.[109] The case of the silk interest shows how consumer goods could be important to national politics and policy frameworks in Britain. The same concern about foreign imports damaging home industry and attempts to regulate consumption can be found in London, as in Dublin and Boston. In the British case, however, this was not driven by organised consumer-citizens arguing for the removal of taxation or fairer trade. Instead it was driven by producers of consumer goods arguing for the extension of taxation and regulation, who saw the officials of the fiscal state as allies. Of course, such a situation reflects the division of production and consumption between Britain, Ireland and North America. The effects were similar however: a particular interest helped form the conception of a national one.

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[107] T.H. Breen, *The marketplace of revolution: how consumer politics shaped American independence* (Oxford, 2005).

[108] Martyn J. Powell, *The politics of consumption in eighteenth-century Ireland* (Basingstoke, 2005); Padhraig Higgins, *A nation of politicians: gender, patriotism, and political culture in late eighteenth-century Ireland* (Madison, 2010).

[109] Linda Colley, *Britons: forging the nation, 1707–1837* (New Haven, 1992); Kathleen Wilson, *The sense of the people: politics, culture, and imperialism in England, 1715–1785* (Cambridge, 1998).

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Chapter 7

Enforcing the Fiscal State: The Army, the Revenue and the Irish Experience of the Fiscal-Military State, 1690–1769[1]

Patrick Walsh

The fiscal-military state has frequently been discussed in terms of its efficiency, its institutional and bureaucratic innovations and its successes in raising ever-increasing revenues without significantly disturbing the social order. This image holds true, reasonably well at least, for England, and to some degree for Scotland, but how well does it apply to Ireland? This chapter seeks to answer this question, and in doing so open up some new questions about the challenges faced by the agents of the fiscal-military state across Britain and Ireland. In particular it explores the particular challenges posed by what the Irish revenue commissioners described, as late as 1755, as an 'uncivilised and unreduced people'.[2] Special attention is paid to the mutually dependent relationship that existed between the fiscal and the military arms of the fiscal-military state in Ireland, exploring both how it shaped the impact of the increasingly extractive and bureaucratic fiscal-military state in Irish society, and how it defined Ireland's distinctive contribution to the imperial composite state.

These are subjects that have increasingly been scrutinised by Irish historians in the 20 years since Nicholas Canny contributed a chapter on Ireland to Lawrence Stone's seminal edited volume *An Imperial State at War*. Canny's chapter, with its emphasis on themes of resistance and rebellion rather than integration and participation as characterising the Irish experience, now seems overly reductive in its analysis.[3] Instead the growing corpus of research on Ireland's

[1] The research for this chapter was funded by an Irish Research Council Marie Curie-Sklodowska Cofund fellowship. I would like to thank Aaron Graham, Ivar McGrath, Tim Watt and Eoin Magennis as well as seminar/conference audiences in Trinity College Dublin and Armagh for their perceptive comments on earlier drafts.

[2] Report of the commissioners of revenue in Ireland on the running of wool from Ireland to France', 29 Jan. 1755, TNA, Treasury papers, T1/361/21. I am indebted to Julian Hoppit for bringing this report to my attention.

[3] Nicholas Canny, 'Irish resistance to empire? 1641, 1690 and 1798', in Stone, ed., *Imperial state at war*, pp. 288–331. Even more reductive is the analysis offered in Gretchen MacMillan, *State, society and authority in Ireland* (Dublin, 1993), pp. 43–62.

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contribution to the expanding empire in the eighteenth century, by Thomas Bartlett, Barry Crosbie and Ivar McGrath amongst others, has stressed the significant contribution Irish money and men made to imperial networks and enterprises.[4] McGrath's analysis, in particular, has emphasised how the funding and maintenance of the Irish military establishment was one of the key elements of Ireland's imperial contribution. Meanwhile the work of Stephen Conway, David Fleming, Neal Garnham and Timothy Watt has begun to elucidate in greater detail, and from a variety of perspectives, the complexities inherent in the local negotiations and reciprocal processes that characterised the relationship between the military and fiscal agents of the state and the wider population of eighteenth-century Ireland.[5] Taken together this research has demonstrated how Ireland's most significant contribution to the imperial fiscal-military state, at least before the American War, came in money rather than men, marking it out as different to England's Scottish and Welsh 'metropolitan provinces'.[6] The revenue-raising successes of the institutions of the Irish state, while ensuring that Ireland, unlike Scotland or Massachusetts, was not a 'subsidy state', nevertheless were hard won in the face of the particular challenges faced by the state's agents.[7] How they met these challenges, and what this tells us about the processes of state formation in eighteenth-century Ireland is the focus of what follows.

Crucially this chapter emphasises how the decades after the Williamite revolution and war of 1689–91 saw the emergence not of a separate Irish state, but instead the establishment and strengthening of local structures and institutions that formed an integral part of a wider composite British imperial

[4] Thomas Bartlett, 'From Irish state to British Empire: reflections on state-building in Ireland, 1690–1830', in *Études Irlandaises 20: l'etat en Irlande* (1995), pp. 23–39; Barry Crosbie, *Irish imperial networks: migration, social communication and exchange in early nineteenth-century India* (Cambridge, 2012), esp. pp. 17–68; and C.I. McGrath, *Ireland and empire*, *1692–1770* (London, 2012).

[5] See Stephen Conway, *War, state and society in mid-eighteenth century Britain and Ireland* (Oxford, 2006); David Fleming, *Politics and provincial people: Sligo and Limerick, 1691–1761* (Manchester, 2010), esp. pp. 163–231; Neal Garnham, 'Local elite creation in early Hanoverian Ireland: the case of the county grand jury', *Historical Journal*, 42 (1999), pp. 623–42; Idem, *The militia in eighteenth-century Ireland: in defence of the Protestant interest* (Woodbridge, 2012); Alan Smyth, 'The social and economic impact of the Williamite war on Ireland, 1688–91' (PhD, Trinity College Dublin, 2013); and Timothy Watt, 'Order and disorder in Ireland, 1692–1735' (PhD, Queen's University Belfast, 2014).

[6] On the independent development and use of the term 'metropolitan provinces' for Wales and Ireland see H.V. Bowen *Elites, enterprise and the making of the British overseas empire, 1688–1775* (London, 1996), pp. 154–55 and S.J. Connolly, *Divided kingdom: Ireland, 1630–1800* (Oxford, 2008), pp. 208–48.

[7] On Scotland see Andrew Mackillop's chapter in this volume, while for Massachusetts see Julian Gwynn, 'Financial revolution in Massachusetts: public credit and taxation, 1692–1774', *Histoire Sociale – Social History*, 27 (1984): 59–77. This point is also developed further in Patrick Walsh, 'The Irish fiscal state, 1690–1769', in *Historical Journal*, 56 (2013), p. 632.

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fiscal-military state. The processes of state formation described by William Ashworth, John Brewer, Michael Braddick and others for England, it is therefore argued, were not simply translated to Ireland. Nor indeed were these English models as hegemonic as some influential accounts have suggested, in England as in Ireland the reality of the bureaucratic state was more complex and open to negotiation.[8] Instead the English models of state formation were transmuted and modified to suit Ireland's particular constitutional, political and strategic position within the wider British and Irish polity.[9] Most obviously, political and strategic concerns arising out of the Franco-British conflict of the 1690s shaped Ireland's most significant contribution to the eighteenth-century imperial state, the maintenance of a 12,000-strong standing army on the separate Irish establishment paid for by Irish taxes.

The stationing of the single largest component of the British peacetime standing army on the Irish establishment served a number of important and related purposes. The decision to permanently station so many troops in Ireland was made in 1697 upon the conclusion of the Treaty of Ryswick, and the ensuing reduction of King William III's armed forces. Public and parliamentary opinion in England was particularly hostile to the idea of a standing army, while the King was equally reluctant to entirely disband his battle-hardened troops. Luckily for both parties a solution presented itself, namely Ireland. Twelve thousand troops would be maintained by the separate Irish exchequer in a countrywide network of purpose-built barracks, themselves, as McGrath has stressed, a significant military and imperial innovation.[10] These troops would serve the double function of defending Ireland from external and internal threats, and of acting as a well-trained imperial reserve ready for deployment either elsewhere in the British polity or on the continent. Crucially the minority Irish Protestant elite broadly welcomed these English and Scottish regiments, seeing them as a protective screen against the recently defeated Catholic majority. Their recent experience of bloody conflict in 1688–91 also meant that most Irish Protestants had fewer qualms about standing armies than their English counterparts,

[8] For more on this see the editor's 'introduction' as well as William Farrell's chapter in this volume.

[9] See amongst other works William Ashworth, *Customs and excise: trade, production, and consumption in England, 1640–1845* (Oxford, 2003); Brewer, *Sinews of power*; Michael J. Braddick, *The nerves of state: taxation and the financing of the English state, 1558–1714* (Manchester, 1996); Michael J. Braddick, *State formation in early modern England c. 1550–1700* (Cambridge, 2000); H.V. Bowen, *War and British society, 1688–1815* (Cambridge, 1998); and John Brewer and Eckhart Helmuth, eds, *Rethinking Leviathan: the eighteenth-century state in Britain and Germany* (Oxford, 1999). For Ireland see Bartlett, 'From Irish state to British Empire', *passim*; C.I. McGrath, 'The Irish experience of "financial revolution"', in C.I. McGrath and Chris Fauske, eds, *Money, power and print: interdisciplinary studies on the financial revolution in the British Isles* (Newark, 2008), pp. 157–88.

[10] McGrath, *Ireland and empire*, pp. 75–106.

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something that could be seen in the financial commitments the Irish Parliament voted to support these newly arrived troops. Indeed one astute commentator on Irish affairs writing as late as 1749 argued that 'there is no lover of his country, no lover of his own interest in this kingdom, who grudges his proportion of any tax which he pays to the support of an establishment so necessary to the support of the constitution itself'.[11] This was perhaps an overstatement of the consensual nature of the relationship between the Irish taxpayer and the state, and didn't fully reflect, as we shall see, the reality in the Irish provinces.

The salaries, upkeep and barracks for the King's standing army had to be paid for from Irish revenues, and they unsurprisingly made up the single largest component of Irish government expenditure throughout the eighteenth century. The outsourcing of this expense on to the Irish population through increased locally sanctioned parliamentary taxation not only increased the Irish tax burden in both real and per capita terms, but also, crucially, removed the significant cost of maintaining these troops in peacetime from the already hard-pressed English taxpayers. It is useful to think of this shifting of the financial responsibility for this standing army from the Westminster Parliament to the Dublin legislature as a form of 'bureaucratic delegation', to borrow a concept developed by David Stasavage in his work on the eighteenth-century French state. The devolution of such authority or responsibility from the centre to regional or local institutions could serve to reinforce the connections between the centre and the provinces.[12] In this particular instance the 'metropolitan province' of Ireland was through its financial and infrastructural commitments incorporated further into the emerging framework of the imperial fiscal-military state.

This greater incorporation of Ireland into the increasingly composite structures of the British fiscal-military state necessitated significant bureaucratic and institutional developments within the Irish polity. Firstly the Irish Parliament, through its control of the short-term additional Customs and Excise duties voted in each session from 1695 onwards, increased in political, constitutional and legislative importance and became for the first time a regular presence in Irish life.[13] Secondly, in order to collect the increasing amounts

[11] Eoin Magennis, 'Select document: "The present state of Ireland", 1749', in *Irish Historical Studies*, 36 (2009), p. 673. For the wider 'Standing Army' debate in Britain see Lois G. Schwoerer, *'No standing army': anti-army ideology in seventeenth century England* (Baltimore, 1974). For Ireland see C.I. McGrath, 'Waging war: the Irish military establishment and the British Empire, 1688–1763', in William Mulligan and Brendan Simms, eds, *The primacy of foreign policy in British history, 1660–2000: how strategic concerns shaped modern Britain* (Basingstoke, 2010): 102–18, esp. pp. 104–6.

[12] David Stasavage, *Public debt and the birth of the democratic state: France and Great Britain, 1688–1789* (Cambridge, 2003), pp. 2–3.

[13] C.I. McGrath, *The making of the eighteenth-century Irish constitution* (Dublin, 2000). The idea of Ireland as an element within a wider composite state is developed in D.W. Hayton, James Kelly and John Bergin, eds, *The eighteenth-century composite state: representative institutions in Ireland and Europe, 1689–1800* (Basingstoke, 2010).

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of taxation levied by Parliament, the Irish revenue establishment expanded significantly, doubling in size between the 1690s and the 1720s to become the most pervasive agency of the state.[14] Finally, the establishment of a separate Irish national debt in 1716 confirmed the increased financial pressures faced by the Dublin Parliament, as well as the Irish state's capacity to successfully imitate, if on a much smaller scale, the financial innovations witnessed in England after 1688.[15] The purpose of the 1716 Irish loan – to pay for 13 new regiments raised on the Irish establishment to replace the regiments dispatched from Ireland to Scotland and England during the previous year to quell the Jacobite rebellion there – serves to confirm the integration of the structures of the Irish state into the wider imperial fiscal-military state.[16] It now necessary to examine in greater detail these structures, beginning with the revenue bureaucracy, in order to more fully understand the particular challenges they faced in the Irish provinces.

Irish Fiscal Structures

The transition from a demesne state reliant on royal revenues granted to the medieval lords of Ireland to 'modern' tax state began as in other parts of the British and Irish kingdoms during the interregnum and commonwealth regimes. The fiscal innovations introduced by the Cromwellian regime, including the assessment and excise duties, were, as in England, taken up by the Restoration Parliament in the 1660s.[17] The Customs and Excise acts passed by the Irish Parliament in 1662, together with a hearth tax and the yield from quit rents charged on estates formerly forfeited to the crown, greatly increased the hereditary revenues of the Crown in Ireland, allowing the Irish administration to cover its own expenditure without recourse to Whitehall by 1667. Indeed surplus Irish revenues maintained the British garrison at Tangier, as well as contributing to the rising costs of the Royal Navy in the 1670s.[18] These revenues were initially raised by a series of tax 'farms' granted to private entrepreneurs by the revenue commissioners, and it was only in 1681 that a permanent formal bureaucracy under the direct control of the revenue commissioners in Dublin

[14] Walsh, 'Irish fiscal state', pp. 642–3.

[15] For some commentary on this see McGrath's chapter in this volume, esp. pp. 36–37 above.

[16] C.I. McGrath, 'Securing the Hanoverian succession in Ireland: Jacobites, money and men', in Clive Holmes and James Kelly, eds, *Parliament, politics and policy in Britain and Ireland, c. 1680–1832: essays in honour of D.W. Hayton* (Edinburgh, 2014), pp. 140–159.

[17] This point was first highlighted by Henry Roseveare in *The financial revolution 1660–1760* (London, 1991), and has been forcefully re-articulated in D'Maris Coffmann, *Excise taxation and the origins of public debt* (Basingstoke, 2013).

[18] McGrath, 'Irish experience of "financial revolution"', p. 160.

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was established.[19] Even then, the hearth tax continued to be collected by farmers until 1706.

1681 nevertheless marks an important turning point; it saw the consolidation of the bulk of Irish revenue collection in to the hands of the revenue commissioners, while the shift from farming to direct management saw the beginnings of the permanent country-wide network of officials that would soon make up the largest single element within the Irish state apparatus. Already employing 602 officers spread across 38 districts by 1684, there would be c. 1000 employed by the mid-1720s.[20] By the mid-1680s the permeation of these state employees into the provinces was already well established, while the regular inspections conducted by the commissioners and other senior officials suggested a growing professionalism within the revenue bureaucracy.[21] This could be seen in the rising revenues, which averaged just under £230,000 during this decade, but also in the remarkable speed with which the revenue service recovered from the dislocating effects of the Jacobite/Williamite war at the end of the decade.[22] Upon landing at Carrickfergus in June 1690, one of William III's first acts as king of Ireland was to reconstitute the revenue administration within the areas his forces controlled, notably in the province of Ulster.[23] In doing so William ensured that his military efforts would benefit from the fiscal innovations introduced by his Stuart predecessors, and rivals, and their Irish administrations. The continuities in personnel and structure between the Jacobite and Williamite fiscal administrations further demonstrates what McGrath has characterised as the evolutionary nature of the Irish 'financial revolution', as well as the increased attention paid by the later Stuart monarchs to the establishment of more efficient state structures across their three kingdoms.[24]

The post-war Irish state, however, quickly surpassed its predecessors in its capacity to raise revenues. By the mid-1690s the annual revenue yield already exceeded the highest levels seen during the previous decade, as shown in Figure 7.1.

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[19] See Sean Reamonn, *History of the revenue commissioners* (Dublin, 1981), pp. 13–16; and T.J. Kiernan, *History of the financial administration of Ireland to 1817* (London, 1930), esp. 232–72. The most complete account of restoration finance remains Sean Egan's unpublished doctoral thesis, 'Finance and the government of Ireland, 1660–1685' (PhD Thesis, Trinity College Dublin, 1983).

[20] For the numbers employed in the revenue service see the establishment lists for the years 1684–1769, TNA, CUST 20/56–137.

[21] On the 1680s revenue and the practice of regular inspections see Arthur Bushe to Charles Montagu, 25 July 1699, BL Milles Collection Add Ms 4761, f. 152.

[22] It was anticipated that the war would not allow for growing revenues, indeed the reverse was expected, see Anon., 'View of the revenue in Ireland 1691 with an estimate for what it is likely to produce while the French war lasts', 5 Oct. 1692, BL Add Ms 4761, ff 10–11. For the actual impact of the war see the chapter by Alan Smyth in this volume, above pp. 63–70.

[23] C.I. McGrath, 'The Irish revenue system: government and administration 1689–1702' (PhD, University of London, 1997), pp. 195, 207.

[24] McGrath, 'Irish experience of "financial revolution"', *passim*; Steve Pincus, *1688: The first modern revolution* (London, 2009), pp. 160–162.

Figure 7.1 Irish gross revenue, 1683–1701 (Irish £)[25]

This can be attributed to a number of factors. Firstly the Irish economy recovered remarkably quickly from the impact of the 1689–91 war.[26] Significantly the continuing continental war, which only concluded in 1697, did not have an adverse effect on Irish tax receipts even if merchant and political interests vocally bemoaned the ill effects of the war on trade. Trade instead continued to function, even if not at peacetime levels, allowing the economy to develop and Customs duties to be levied.[27] This was important as the greatest proportion of Irish taxation was made up of Customs rather than Excise duties, marking Ireland out as significantly different from either England or Scotland throughout the late

[25] This table is based on figures for Irish gross revenue, 1683–91, found in BL Add Ms 4761 ff 174–5 and the figures gathered in *Accounts of net public income and expenditure of Great Britain and Ireland 1688–1800* (British Parliamentary papers, xxxv (1868–69), pp. 227–53). The figures have however been converted from English pounds to Irish pounds. The official exchange rate was set at 13d (Irish) = 1 shilling (English) by proclamation in 1701.

[26] L.M. Cullen, *Economic history of Ireland since 1660* (2nd ed., London, 1987), pp. 27–33.

[27] For continuing Franco-Irish trade during wartime see Siobhan Talbott, '"Such unjustificable practices?": Irish trade, settlement and society in France, 1688–1715', in *Econ Hist Rev*, 67 (2014), pp. 556–77; while for the post-war recovery of the excise see Smyth 'Social and economic impact of the Williamite war', pp. 208–9.

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seventeenth and eighteenth centuries.[28] The second factor, which contributed to the increased revenue yields, was the quick re-emergence of the revenue bureaucracy and its gradual post-war expansion and consolidation. This could be seen in the rearrangement of the revenue districts, as well as in the appointment of new officials to replace those loyal to the previous regime. The active role of prominent Williamites, such as the former commissary general, Bartholomew Van Homrigh, as members of the revenue commissioners should also not be discounted here.[29] The final and perhaps most important factor contributing to the rising post-war revenues was the institution of parliamentary-sanctioned additional taxation from 1695 onwards, which not only increased the power and presence of Parliament in Irish life, but also allowed it to become the guarantor of Irish public credit, even if the sums raised by this additional taxation continued to be dwarfed by those raised by the hereditary revenue granted under the 1662 legislation.[30]

Ireland's increased imperial commitment after 1697, in the form of maintaining the largest component of the English standing army, and their barracks, on the Irish establishment necessitated further improvements in the yield from taxation. In practice this meant increasing the revenues generated by Customs and Excise duties, as neither the quit rents nor the hearth tax were capable of yielding significantly greater revenues. The income generated by quit rents remained at a consistent level of approximately £60,000 per annum throughout the eighteenth century, while the hearth tax yield failed to keep up with the level of population expansion and had stagnated by the 1750s.[31] Both of the latter taxes were also especially difficult to collect, particularly in remote rural areas where hearth money officials and quit rent drivers frequently faced violent opposition from what one hearth money collector termed 'a stubborn refractory people'.[32] The difficulties inherent in the collection of the hearth tax and the inelasticity of both it and the quit rent revenues, together with the reluctance of the Irish Parliament to introduce a new land tax after the 1690s, meant that the responsibility of securing any tax increases fell upon the Customs and Excise bureaucracy.

How did the revenue commissioners manage this responsibility? Within the English context John Brewer has described how the growth of an increasingly professionalised country-wide excise bureaucracy staffed by trained officers

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[28] Walsh, 'Irish fiscal state', p. 639.

[29] The changing spatial distribution of the revenue districts becomes clear when the revenue establishments for 1684 and 1694 are compared, TNA, CUST 20/56, 61. On Van Homrigh see his entry in the *DIB*.

[30] McGrath, *Eighteenth-century constitution*, pp. 41–8.

[31] Walsh 'Irish fiscal state', p. 636.

[32] Richard Garrett, Hearth money collector quoted in Minute books of the Irish revenue commissioners (hereafter Rev. commrs min bk.), 31 July 1724, TNA CUST 1/18, f. 5.

led to notable improvements in government revenues.[33] It is possible to make similar arguments for Ireland, and there is certainly a good case to be made for an increasing professionalised revenue bureaucracy emerging under the stewardship of William Conolly during the latter's tenure as 'first commissioner' in the 1720s.[34] Such professionalization, however, existed in tandem with the continued use of employments in the revenue service as a reservoir of political patronage, a practice expertly used by successive commissioners including Conolly, Marmaduke Coghill, Henry Boyle and John Ponsonby in their dual capacities as revenue commissioners and parliamentary 'undertakers'.[35] Reading through the revenue commissioners' minutes for the following decades, it is clear that the commissioners continued to expend considerable effort in training and disciplining the ever-increasing number of officers under their command. Inadequate officers continued to be either removed or transferred to new positions either more suited to their talents, or located far away from the smugglers and distillers that errant officers had kept company with.[36] Meanwhile those Customs and Excise officials who were conspicuous in the performance of their duty, whether in the case of John Ballard, a Longford gauger who wrote a manual on the art of gauging, or in the case of John McAllen, who was active in detecting corrupt practices amongst his fellow officers before rising through the ranks to become collector of Wicklow district, were rewarded for their endeavours.[37]

All of this largely conforms to the English pattern as described by Brewer, Ashworth and others.[38] The steady expansion of the Irish revenue establishment, which saw the numbers employed double between the 1720s and the 1760s from c. 1,000 officers to c. 2,000 officers, similarly echoes the trend witnessed in England, where the number of excise 'walks' and Customs offices multiplied during the same period. The number of excise officers alone, in England, rose

[33] Brewer, *Sinews of power*, pp. 95–114.

[34] Patrick Walsh, *The making of the Irish protestant ascendancy: the life of William Conolly, 1662–1729* (Woodbridge, 2010), pp. 125–52.

[35] D.W. Hayton, *Ruling Ireland, 1685–1742: politics, politicians and parties* (Woodbridge, 2004), pp. 106–30; Patrick McNally, *Parties, patriots and undertakers: parliamentary politics in early eighteenth-century Ireland* (Dublin, 1997); and Thomas Bartlett, 'Viscount Townshend and the Irish revenue board, 1767–73', in *Proceedings of the Royal Irish Academy, Section C*, 79, (1979), pp. 153–75 esp. 155–7, 162–3, 175.

[36] Walsh, 'Irish fiscal state', pp. 645–8.

[37] John Ballard, *Gauging unmask'd. which shews all the necessary rules in vulgar and decimal arithmetick: the whole design'd for the use and service of the revenue officers in Ireland* (Dublin, 1736). Its submission to, and subsequent approval for publication by, the revenue commissioners is in Rev. commrs min bk, 9 Oct. 1734, TNA, CUST1/26 f. 229. For McAllen,'s meteoric rise and eventual fall see Watt, 'Order and disorder', pp. 137–8, 164.

[38] Ashworth, *Customs and excise*, pp. 117–30; Miles Ogborn, 'The capacities of the state: Charles Davenant and the management of the excise, 1683–88', *Journal of Historical Geography*, 23:1 (1998), pp. 289–312.

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from 2,778 in 1717 to 3,973 in 1769.[39] What is different in the Irish case and what therefore raises questions about the persistence of the professionalising impulse is the failure to generate significant increases in the efficiency of revenue collection, at least as measured comparatively by examining the amount of revenue collected per officer, as demonstrated in Table 7.1.

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Table 7.1 Gross revenue per officer compared across Ireland and England and Wales, 1710–80 (£ Sterling)[40]

	1710	1750	1780
Gross revenue per Customs officer (England & Wales)	673	1935	1811
Gross revenue per excise officer (England & Wales)	656	1076	1345
Gross revenue per officer (Ireland)	519	513	452

What is striking about the Irish figures is how little they changed across the period. In contrast it is possible to argue that the rising English figures indicate increasing efficiencies in revenue collection. It is, however, probably too simplistic to either read the Irish figures as a proxy for tax evasion or inefficiency, or to read the English figures as a measure of bureaucratic improvement. In both cases the numbers presented here obscure important details, while also raising further questions. The first important point is the relative weighting of Customs and Excise taxation in each jurisdiction. As stated earlier the majority of Irish taxation was collected through Customs duties and an import excise levied at individual ports of entry along the Irish coast. As Ireland's trade increased through the century, so too did Customs income. Meanwhile the income generated by the inland excise showed little significant growth over time despite an increasing population, and improving economy. This failure to exploit either Ireland's visible demographic or economic growth for taxation purposes was an occasional object of concern for the revenue commissioners, but one that they were unable to successfully remedy.[41] Increased duties on excisable goods,

[39] Brewer, *Sinews of power*, pp. 67–8.

[40] I am indebted to Julian Hoppit for the English and Welsh figures, while the Irish figures have been calculated by comparing the establishment numbers with the figures for gross revenue, in *Accounts of net public income and expenditure of Great Britain and Ireland 1688–1800* (British Parliamentary papers, xxxv (1868–69), pp. 227–53).

[41] For concerns about the failure of the excise to match improvements in what the commissioner's described as the 'flourishing' economy in 1714, 1737, 1749 and 1760 see TNA, CUST 1/11, f. 339; CUST 1/28 f. 377; CUST 1/46 f. 70; and CUST 1/65 ff 25–7.

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for instance, were not a viable option. This could clearly be seen in the case of alcohol where increases in the duties charged led to spikes in the number of illicit distillers or brewers operating in the Irish countryside, something that in turn angered legitimate licensed producers. The slightest change in either the duties charged or in the price of grain could prove the difference between the licensed distiller being able to compete or not with his unregulated neighbours in the local market. Thus in 1768 the 'statuteable distillers' of Athlone, Sligo, Foxford and Cavan districts in a petition submitted to the revenue commissioners claimed that a combination of increased duties and low grain prices meant that the local unlicensed producers were undercutting their prices by six pence a gallon. The petitioners successfully sought military intervention to protect their commercial interests and, of course, the excise income due to the exchequer.[42]

The contrast with the situation in England is revealing. English excise taxes yielded the greatest proportion of English revenue throughout the century, rising in tandem with population expansion and industrial development.[43] Disaggregating the differences between the Customs and Excise administrations and the consequent statistics is also easier in the English case since they were governed by separate central administrations. Irish revenues meanwhile were, apart from a brief experiment in reconstituting the board as two separate administrations along the English model in the early 1770s, collected by a united Customs and Excise administration. Despite all these caveats it is clear that there were significant differences in the relative importance of the Customs and Excise as sources of revenue between Ireland and England, differences that may not always have been apparent to contemporary observers.

If the variant weightings of Customs and Excise receipts are important in helping understand the differences in the revenue yield per officer, so too are the geographies of taxation, that is the regional distribution of the tax burden in each jurisdiction. Dublin's merchants and consumers paid the greatest share of Irish revenue, paying 51 per cent of excise taxes and 55 per cent of Customs in 1730, the last year for which comparable figures are available, proportions that had been rising since the 1680s.[44] These findings correspond to the dominance of London within the corresponding English receipts. What is especially interesting

[42] Rev. cmmrs min. bk., 12 Jan. 1768, TNA CUST 1/101 f. 6. For the impact of legislation limiting the minimum volume of stills in this decade see K.H. Connell, 'Illicit distillation', in *Irish peasant society: four historical essays* (Oxford, 1968), pp. 36–8. See also Patrick Given, 'Calico to whiskey: a case study on the development of the distilling industry in Naas revenue collection district, 1700–1921' (PhD, National University of Ireland, Maynooth, 2011), pp. 67–88.

[43] The best summary table explaining the proportions paid by customs and excise is currently found in J.V. Beckett, 'Land tax or excise: the levying of taxation in seventeenth- and eighteenth-century England', in *EHR*, 100 (1985), pp. 285–308 at p. 306.

[44] The excise figures had risen from only 34 per cent in 1692, while the proportion of customs collected in the capital was estimated at 40 per cent in 1685, see Smyth, 'The social and economic impact of the Williamite war', pp 66, 208. The 1730 excise figures are found in *C.J.I.*, iv,

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for the purposes of the present chapter is not the high tax burden borne by the larger Irish cities and ports. This after all was to be expected. Rather it is the very small contributions to overall revenue made by the traders and consumers in the Irish provinces, despite the enormous bureaucratic and military efforts to extract taxation in these areas, which is intriguing. Two examples will serve to emphasise this point. In 1734 the annual salary bill for the district of Newport in County Mayo was seven times greater than the amount of Customs revenue collected in the same port, while the establishment costs of the Dingle (later Tralee) district, which covered much of County Kerry, were never met by the income accruing to the Crown in that district.[45] This was not a uniquely Irish phenomenon as the well-known case of the Sussex port of Rye, which produced little or no revenue for much of the eighteenth century, demonstrates.[46] Nevertheless it is clear from these specific instances that the deployment of a growing number of revenue officers across the kingdom, as enumerated in the Table 7.2, was about more than just raising revenue.

Table 7.2 Geographical distribution of Irish revenue officers by province, 1704–64[47]

	Dublin	Leinster	Ulster	Munster	Connaught
1704	142	141	168	203	52
1714	206	168	198	239	62
1724	200	228	245	287	65
1734	252	245	285	324	75
1744	272	254	287	330	84
1754	282	281	327	389	83
1764	283	319	541	603	115

appendix, p. xcviii, while the 1730 customs figures are taken the customs tables appended to the Irish import and export ledger for that year, TNA, CUST15/33.

[45] These figures have been calculated by comparing the customs yields in the 'Gross Customs' volume PRONI, D1618/8/3, with the annual revenue establishment lists, TNA, CUST 20/56–137. See also Given, 'Calico to whiskey', p. 41 where he suggests only seven ports covered their costs in 1782.

[46] On Rye see Cal Winslow 'Sussex smugglers', in Douglas Hay, Peter Linebaugh, John G. Rule, E.P. Thompson and Cal Winslow, *Albion's fatal tree: crime and society in eighteenth-century England* (Rev. ed., London, 2011), pp. 119–66.

[47] Compiled from the Irish revenue establishment lists, 1704–1764, TNA, CUST 20/71, 81, 92, 112, 122 & 132.

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Their spatial distribution reflected the location of markets and local political institutions as well as the physical landscape and the quality of the available infrastructure. With regard to the last point, it is noteworthy that new roads could follow the development of a Customs or Excise establishment; thus the grand jury in Donegal voted for a new road in 1775 to connect the newly established port of Ballyrain to the nearby market town of Letterkenny.[48] Examining in greater detail the erection of new excise 'walks' and the provision of enlarged coastal establishments, we can see evidence of the increased reach of the state over time. The choice of new posts also reflected submissions from local 'interests', population growth and visible increases in local trade or other economic activity. Examples might include the establishment of a new Customs port at Tarbert, County Kerry, in 1764 at the behest of three Irish peers including the future British prime minister, Lord Shelburne, and the building of the Newry Canal connecting a newly developed colliery in County Tyrone to the sea in 1733.[49] The latter project was quickly followed by the deployment of new excise gaugers to collect duty from the brewers who followed the coal and canal workers.[50] Political or electoral expediency was also rumoured to play its part in determining the location of excise walks, notably in the later decades of the century. Such decisions were necessarily made in an opaque manner and are therefore difficult to trace in the surviving documentary record. Regardless of the precise motivations that lay behind the erection of individual 'walks' or coastal stations it is clear that the gradual penetration of revenue officials into the more remote corners of the Irish provinces, as with their English and Scottish counterparts, was as much about introducing civility and control as well as about developing the vertical and horizontal networks of power and patronage, which together made the state more visible in eighteenth-century Ireland.[51]

The more visible presence of Customs, Excise and hearth money officers was but one manifestation of the increased pervasiveness of the state's agents in the towns and villages of rural Ireland. The distribution of the army in small detachments, sometimes in groups of no more than half a company or even smaller, in the countrywide network of barracks was another very visible symbol of the power of the state. In 1714 soldiers were housed in 102 purpose-built barracks. These ranged in scale from small redoubts at Killenaul, County Tipperary, Fourmilewater, County Waterford, and Blackbank, County Armagh, each housing one company of foot, to the huge Royal Barracks in Dublin, the largest military barracks in

[48] 'Report by John Monck Mason on the ports of Ireland from Newport northwards to Drogheda. With appendix on the Inland Excise, Quit Rents and Hearth Money' n.d. 1775, NLI, P4047, f. 14.

[49] Rev. cmmrs min. bk., 8 Aug. 1764, TNA, CUST1/83 f. 23.

[50] Rev. cmmrs min. bk. 15 June, 1733, TNA, CUST1/25 f. 188.

[51] Fleming, *Politics and provincial People*, p. 163.

Europe, which housed 32 companies.[52] Over time the number of individual barracks in use was consolidated, as demonstrated in Table 7.3.

Table 7.3 Number of barracks in Ireland by province, 1704–59[53]

	1704	1714	1725	1733	1752	1759
Ulster	27	27	28	25	12	10
Leinster	24	25	27	27	19	23
Munster	33	33	39	30	28	27
Connaught	17	17	18	16	14	16
Ireland	101	102	112	98	73	76

Their spatial distribution also changed from year to year to adapt to specific circumstances, whether determined by reasons of strategy, political patronage or the need to deploy troops near the coast or the major ports of embarkation –notably Kinsale and Cork – during wartime. Revenue considerations also, as we shall see, played a part in the siting of new barracks, and in the deployment of troops in existing sites. Historians have begun to establish where, when and why individual barracks were built, and what their impact was on their locales.[54] As Andrew Mackillop has observed regarding the garrisoning of soldiers in Scotland, even the smallest military detachment, and even the briefest display of force, could have a significant impact upon an individual community.[55] This

[52] These figures and locations are taken from Herman Moll, 'A New Map of Ireland', 1714, TNA, War Office papers, WO 78/419/16.

[53] The figures in this table are compiled from the following sources: R. Wyse Jackson, 'Queen Anne's Irish army establishment in 1704', in *Irish Sword*, I (1949–52), pp. 133–5; 'Moll, 'A new map of Ireland', 1714, TNA, WO 78/419/16; 'A list of barracks, 4 March 1725', BL, Tyrawley papers, Add Ms 23,636, f. 17; Anon., *Quarters of the army in Ireland for anno 1734, to which is added, the succession of colonels to all the regiments now in his Majesty's service, according to their seniority, settled and adjusted by the board of general officers* (Dublin, 1734); Anon, *Quarters of the army in Ireland* (Dublin 1752); and 'Thomas Jeffrey's map of Ireland in 1759', TNA, MPF 1/315.

[54] D.J. Butler, 'Defence from the dispossessed: the state-sponsored garrisoning of the South Tipperary landscape, c. 1650–c. 1730', in *Irish Sword*, 24 (2004): 45–56; Fleming, *Politics and provincial people*, pp. 194–231; and McGrath, *Ireland and empire*, pp. 75–92; Understanding the spatial distribution of the barracks and their impact on Irish society are the key research questions driving a major research project on the Irish residential barracks directed by Dr Ivar McGrath and the present author at University College Dublin (see www.barracks18c.ucd.i.e.).

[55] Andrew Mackillop 'Confrontation, negotiation and accommodation: garrisoning the burghs in post-union Scotland', in *Journal of Early Modern History*, 15 (2011): 159–83, esp. pp. 164–6, 182–3.

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analysis applies equally to the Irish situation, and is perhaps especially useful when considering the complex relationship that existed between the army and the revenue officers, the question that this chapter now turns to.

The Army and the Civil Power

The standing army stationed in Ireland, as should be clear by now, was the chief beneficiary of the taxes levied on the Irish population. Its presence, together with that of a small naval detachment operating off the Irish coast, was also often essential to ensuring the collection of the same taxes.[56] Why was military force needed to assist the revenue officials in their duties, and how often, and in what forms was such force used? Answering these questions will tell us a lot about the impact of the fiscal-military state on Irish society. As in other parts of the British Atlantic world resistance to taxation was common, even ubiquitous. Smuggling, whether of wool, rum, brandy or tobacco, was commonplace, while the illegal production of excisable goods, notably alcohol, was widespread in eighteenth-century Ireland.[57] More violent expressions of resentment towards the greater intrusion of the state into economic life were also evident. These included numerous incidences of rioting as well as frequent violent assaults on revenue officers. Responding to these challenges to the revenue officer's authority frequently meant seeking the assistance of the soldiers housed in the countrywide network of barracks. It is now necessary to look at such instances in greater detail.

Historians have not always fully appreciated the scale of the violent opposition to taxation in Ireland, perhaps because of the absence of well-known individual instances like the 1725 malt tax riots or the 1736 Porteous Riots in Scotland, or the violent activities of the Rye smugglers in 1750s Sussex, at least before the 1790s.[58] Detailed study of the revenue commissioner's records, however, makes it

[56] Much more work needs to be done to fully understand the navy's anti-smuggling role in Irish waters, but for some preliminary thoughts on this subject see Walsh, 'Irish fiscal state', pp. 651–2. See also L.M. Cullen, 'HM.S. Spy off the Galway coast in the 1730s: the politics and economics of wool smuggling', in *Journal of the Galway Archaeological and Historical Society*, 65 (2013), pp. 27–47.

[57] Connell, 'Illicit distillation', *passim*.

[58] On Scotland see C.A. Whatley, *Scottish society 1707–1830: beyond Jacobitism, towards industrialisation* (Manchester, 2000), pp. 9, 144, 171–72, 194–9; while on England see, Adrian Randall, *Riotous assemblies: popular protests in Hanoverian England* (Oxford, 2006), pp. 53–66; and Nicholas Rogers, *Mayhem: post-war crime and violence in Britain, 1748–53* (London, 2012), pp. 119–30. For suggestions that the 1790s saw a significant shift in Ireland see David Dickson, 'Taxation and disaffection in late eighteenth century Ireland', in Samuel Clark and James Donnelly, eds, *Irish peasants: violence and political unrest, 1780–1914* (Manchester, 1983), pp. 37–63; and Thomas Bartlett, 'An end to moral economy: the Irish militia disturbances of 1793', *Past and Present*, 99 (1983), pp. 41–64.

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clear that tax riots and assaults upon revenue officials were a regular part of Irish life throughout the period covered by this chapter. In his comprehensive study of these phenomena in the 1720s and 1730s, Timothy Watt has shown just how prevalent the recourse to riot was when communities and individuals felt their traditional rights and customs had been encroached upon. In particular he has focussed on the practice of 'riot and rescue' whereby 'mobs' of anything from 10 to 500 people sought to repossess goods and implements seized by revenue officials, identifying over 194 instances of this form of protest in the years between 1720 and 1735.[59] Watt's findings show just how often such riots occurred, challenging interpretations that emphasise a more peaceable society. Furthermore his descriptions of the numbers of rioters or rescuers involved in such events emphasise that these were far from insignificant occurrences. Instead they could and did cause high levels of disruption. To give just two examples, in 1731 a large mob of over 40 people gathered in the County Limerick market town of Newcastle-West to 'violently rescue' a consignment of smuggled brandy previously seized by the local excise collector, while on another occasion in 1734, 500–600 'rioters' gathered to intimidate revenue officers and attack an informer in County Cork.[60]

The presence of such large groups could, and did, lead to the damage of property – in 1724 for example an innkeeper in Coleraine district petitioned the revenue commissioners for compensation following the death of one of his cows and the destruction of his windows by a 'riotous mob' in the village of Clogh, County Antrim. In this instance the killing of a rescuer by local revenue officers had provoked the rioters.[61] While injuries to members of both the assembled crowd and revenue officials were not uncommon, fatalities were, as Watt and others have emphasised, very rare. It was not in the interests of the crowd to kill revenue officers, as this would only draw further attention upon them, leading to greater disruption of their smuggling or illegal distilling activities.[62] Nevertheless those who felt threatened by the increasing encroachment of the state upon their activities regularly employed violence to protect themselves, and their interests. In 1724, for instance, the collector and surveyor of Sligo district reported how they 'with difficulty escaped with their lives' from the town of Elphin, where the inhabitants had threatened to stone them to death because of their pursuit

[59] Watt, 'Order and disorder', p. 144.

[60] Rev. cmmrs min. bk., 12 Apr. 3 May 1731, TNA, CUST 1/23 ff 38, 54; Rev. cmmrs min. bk., 30 Dec. 1734, TNA, CUST 1/26 f. 334.

[61] Rev. cmmrs min. bk. 8 May 1724, TNA, CUST 1/17/148.

[62] Watt, 'Order and disorder', pp. 156–57. See also S.J. Connolly, 'Violence and order in the eighteenth century', in Patrick O'Flanagan, Paul Ferguson and Kevin Whelan, eds, *Rural Ireland 1600–1900: modernisation and change* (Cork, 1987), pp. 42–61; Neal Garnham, 'How violent was eighteenth-century Ireland?', *Irish Historical Studies*, 30(1997), pp. 377–92. On the difficulties of accounting for 'acceptable levels of violence' see Martyn Powell, 'Ireland's urban houghers: moral economy and popular protest in the late eighteenth-century', in Michael Brown and Seán Patrick Donlan, eds, *The laws and other legalities of Ireland, 1689–1850* (Farnham, 2011), pp. 235–8.

of private unlicensed ale sellers in the town. Ten years later similar attempts to prosecute local brewers in Maynooth, County Kildare, led to the appearance of a 'riotous mob' whose actions and presence forced the excise officers to transfer their office to the nearby, and no doubt more peaceable, town of Celbridge.[63]

On occasion, more forceful means of intimidation and protest were employed. These could take the form of harassment of individual officers, such as John Brown, a coast officer in Galway who was ostracised by the local community to such an extent that he found it difficult to find food or lodgings.[64] Others faced attacks upon their property, with their windows being broken, their gardens destroyed and their animals, both horses and cattle, attacked.[65] The importance of a good horse to a rural excise officer was recognised by both the revenue administration and by those who wished to challenge them, as the case of the horses of the surveyor general, Robert Gordon, demonstrates.[66] In June 1760 Gordon discovered a concealed cellar full of beer in Newmarket, County Cork, which upset the local brewers who had been hitherto successfully evading the local excise officers. That night in retribution, 'a mob assembled and cut out the ears of his horse by the roots' while Gordon slept in the house of the local Anglican clergyman, Rev. Nathaniel Boyce. Boyce's house would later have its windows broken by the townspeople because of the assistance he offered Gordon. The seriousness of this attack on the surveyor-general's horses could be seen by the value of the rewards offered for the apprehension of the horses' assailants. Fifty pounds was offered for the conviction of the first two individuals involved in this affair, with another 30 pounds for the conviction of the next two, while finally a further 20 pounds was offered for the discovery of those who broke Rev. Boyce's windows. Meanwhile the local collector was advised that he should only issue new licenses to those who were deemed 'friends of the King's revenue', and that no licenses were to be issued to any of those suspected of involvement in the 'late riot'. Finally a detachment of the army was ordered to the town. Attacking the horses of a senior officer like Gordon – the four surveyors general oversaw the collection of revenue in each province – had not proved to be beneficial to the people of Newmarket.[67]

[63] Rev. cmmrs min. bk., 24 July 1724, TNA, CUST 1/18 f. 1; Rev. cmmrs min. bk., 16 Aug. 1734, TNA, CUST /26 f. 160.

[64] Watt, 'Order and disorder', p. 154. In 1767 a gauger stationed in Nobber, County Meath, was refused accommodation by the townspeople and the commissioners were obliged to take a 21-year lease on a property owned by the archdiocese of Armagh to house him. Rev. cmmrs min. bk., 6 July 1767, TNA, CUST 1/98/51.

[65] Rev. cmmrs min. bk. 3, 19 Apr., 1753, 13 Jan., 6 Nov. 1764, TNA., CUST 1/53 ff 53, 55, CUST 1/79 f. 160 and Cust 1/84/28.

[66] For the importance attached to the possession of a good horse see 'Edward Thompson's report into the state of the revenue, 1733', National Archives of Ireland Rev 1/1.

[67] Rev. cmmrs min. bk. 6, 17 June, 8, 27 Sept. 1760, TNA, CUST 1/64 ff 130, 147 & CUST 1/65 ff 8, 64.

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It was, of course, not just horses that faced the very real threat of physical violence. Excise officers were warned on occasion that they might be 'shot like a dog', while officers were frequently greeted with 'hails of stones' when they attempted to make seizures of smuggled goods or distilling/brewing equipment.[68] On other occasions they were physically assaulted, sometimes suffering significant injuries including broken limbs or stabbing wounds, which needed professional medical attention. The response of the revenue authorities to such incidences was twofold. Convictions were pursued with offenders being tried at the county assizes, where their punishments ranged from imprisonment, to mandatory impressment into the navy, to transportation or even on very rare occasions execution, depending on the severity of the crime. Secondly, as the frequency, and indeed the violence, of such assaults on revenue officers increased over time, the revenue commissioners and their subordinate officers in the provinces made more and more frequent calls for greater assistance from the army.

The rising numbers of both assaults on revenue officers and of requests for military assistance can be seen in Figure 7.2:

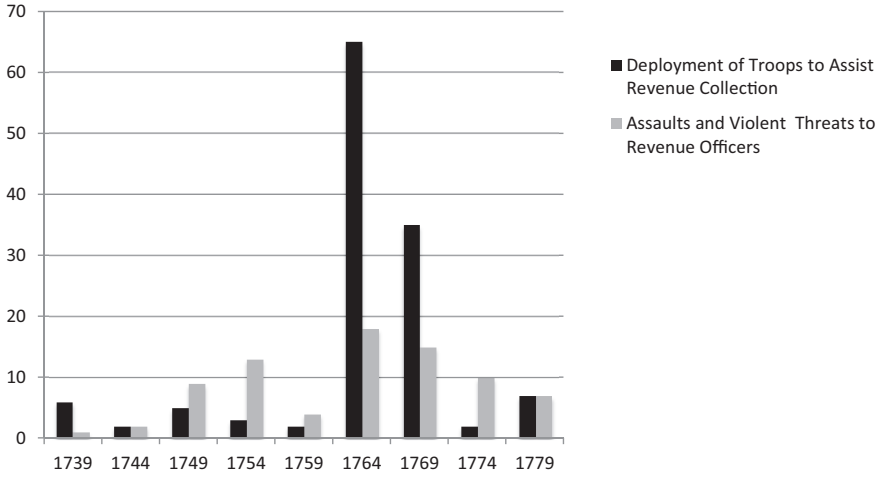

Figure 7.2 Assaults on Irish revenue officers and the deployment of the army to assist revenue officers, 1739–79[69]

[68] For such a threat made to a customs official by a smuggler at Rush, County Dublin see, Rev. cmmrs min. bk. 9 Apr. 1724, TNA, CUST 1/17 f. 136.

[69] These figures are taken from the Revenue Commissioner's Minute book and are likely to be an underestimate, TNA, CUST 1/30–151.

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By the 1760s, if not before, many Customs and Excise officers felt it had become impossible to carry out their regular duties without the active presence of military support. Indeed it had become so normal, even standard procedure, for excise officers to be accompanied by soldiers while making seizures that two gaugers who were attacked by a 'mob', effecting a 'riot and rescue' at Magherafelt in County Londonderry in 1764, were told off for not bringing a military escort with them.[70] This had not always been the case, and the deployment of soldiers to assist the revenue had been and continued to be a contested issue even as the revenue commissioners increasingly incorporated access to such assistance into their expectations of how their officers acted across the kingdom. Such conflicts of interest reflected wider debates across the eighteenth-century British and Irish polities about the army's role as an adjunct to the civil power.[71]

In Ireland the dispersal of troops into a network of purpose-built barracks encouraged the civil authorities to see the army as a potential resource for better governance in the provinces; indeed the privy council reminded the army in 1714 that 'Her Majesty's intention in keeping an army in this kingdom, is not only for the defence and security thereof, but for protection and safety of her good subjects, from tories, robbers, and rapparees at home'.[72] Certainly such concerns motivated the construction of some of the smaller military installations in the late 1690s/early 1700s. Known as redoubts, these fortifications were built as part of the campaign to defeat the bands of Tories and rapparees who remained active, especially in the mountainous districts of the south-west and north-east, in the two decades after the conclusion of the Jacobite war. These redoubts, such as those erected in south Ulster, were very much the exception as far as the Irish military authorities were concerned. Their preference was for their troops to be stationed in regular well-maintained barracks, from which they could easily be gathered together for larger-scale training exercises or for deployment outside Ireland.[73] Neither successive commanders of the forces in Ireland nor successive lords lieutenant (who retained overall command of the forces in Ireland) were

[70] Rev. cmmrs min. bk.17 Apr. 1764, CUST 1/81/83.

[71] On the British case see Tony Hayter, *The army and the crowd in mid-Georgian England* (London, 1978); J.A. Houlding, *Fit for service: the training of the British Army, 1715–1795* (Oxford, 1981); Matthew McCormack, 'Supporting the civil power: citizen soldiers and the Gordon riots', *The London Journal*, 37 (2012), pp. 27–41; Mackillop, 'Garrisoning the Royal Burghs'; while for Ireland see S.J. Connolly 'Albion's fatal twigs: justice and law in the eighteenth century', in Rosemary Mitchison and Peter Roebuck, eds, *Economy and society in Ireland and Scotland, 1500–1939* (Edinburgh, 1988), pp. 117–25; and Neal Garnham, 'Riot acts, popular protest, and protestant mentalities in eighteenth-century Ireland', *Hist. Jn.*, 49 (2006), pp. 421.

[72] 'Proclamation 'Ordering army to assist with the apprehension of tories, robbers, and rapparees', 1714 in James Kelly and Mary Ann Lyons, eds, *The proclamations of Ireland, 1660–1820* (5 vols, Dublin, 2014), ii, p. 654.

[73] Thirteen of the barracks recorded in Ulster in 1714 were redoubts built to combat rapparee or bandit activity, McGrath, *Ireland and empire*, p. 87.

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therefore overly concerned about ordering troops to assist revenue officials in levying taxes, at least during the first three decades of the eighteenth century.

This is clear from the relatively infrequent orders given to the army to assist the revenue officials in this period. Nevertheless it was clearly expected that the army could and should play a role in supporting the revenue commissioners. In 1719 the commissioners supported a request for a new military barracks at Castleblakeney in County Galway, citing the opinion of the local collector that it would be 'a benefit to the revenue'.[74] On this occasion they were unsuccessful, but the intention to combine the military and fiscal power of the state was clear. The same collector was more successful in securing military assistance in July 1724 to capture and escort the perpetrators of a particularly vicious attack on an informer who had previously assisted local excise officers in making a seizure.[75]

Such escort duties would become increasingly routine in Ireland by the 1730s, but remained rather rare in the 1720s. Their rarity is evident from the difficulties attendant in getting approval for the display, or on even rarer occasions use, of military force. Individual gaugers or tide officers made requests for military assistance to their district collectors who then wrote to the commissioners, who in turn wrote to the lord lieutenant, who then passed on orders to the commander of the forces, who in turn passed on instructions to the local commander. This rather cumbersome process could take some time, thereby allowing the original problem to either develop in scale or to disappear altogether. Crucially this already drawn-out process could also of course be interrupted at any of the stages along the way, leading to much frustration.[76] Additionally it was often particularly difficult to get soldiers to comply fully with orders to assist the revenue officers. Neither ordinary soldiers nor their officers were especially keen on pursuing smugglers or 'private brewers' across difficult mountainous or boggy terrain. The risk of injury often outweighed their enthusiasm for the potential bounty they would receive if they successfully made a seizure. Furthermore, soldiers were also reluctant to damage the bonds they had built up with the communities within which they were stationed, leading to individual soldiers refusing to assist in the prosecution of 'private brewers'.[77] Others, such as John Murphy, an ordinary soldier stationed in Galway in 1732, went beyond such displays of solidarity to actively participate in the unlicensed brewing and selling of ale, leading to complaints about their conduct from excise

[74] James Forth to Edward Webster, 19 Aug. 1719, NLI, Letter book of James Forth, MS 16007, f. 69.

[75] Rev. cmmrs min. bk. 6 July 1724, TNA, CUST 1/17 f. 167.

[76] Walsh, 'Irish fiscal state, p. 654; Watt, 'Order and disorder', pp. 76–8.

[77] Rev. cmmrs min. bk. 24 Apr. 1731, 14 June 1732, TNA, CUST 1/23 f. 46, CUST 1/24 f. 225. More unusually soldiers at Ross Castle in County Kerry actually appeared in court in January 1732 to give evidence against 'private brewers' earning special commendation from the revenue board, TNA, CUST 1/24 f. 37.

officers.[78] Such cases emphasise the complex and reciprocal relationships that could develop between soldiers and their new localities, and the impact this could have on their willingness to embrace policing or revenue duties.

From the early 1730s onwards, however, revenue officers increasingly sought military assistance from the companies stationed in local barracks. Such cooperation could take a variety of forms, from suppressing riots, to standing guard at custom houses, to assisting in the seizure of smuggled goods, sometimes even with 'good zeal and cheerfulness'.[79] Most of these roles only required the mere presence of the army; a display of force was often enough to ensure compliance with the law. On occasion more deadly force was required. Thus in 1732 when excise officers and the soldiers accompanying them were fired upon at Macroom in County Cork the soldiers were forced to return fire, killing two 'assailants'. The soldiers, together with an excise gauger, Hercules Harding, were later tried at the Cork assizes for murder, but were, as would become usual in such cases, acquitted.[80] The possibility of prosecution however hovered over the heads of soldiers in such cases, adding to their anxiety about participating in such actions even as they became a more regular part of military duty.

The increasingly dependent relationship between the army and the revenue could be seen in the greater input sought by the revenue commissioners into the rotation and distribution of troops into the various barracks spread across the country. In 1733 they successfully solicited for soldiers to be stationed in Bray, County Wicklow, following the assault of a revenue officer there.[81] A year later the commissioners writing to the lords justices declared that 'it would be of great service to the revenue and discouragement to the runners if soldiers were quartered in the barracks of Macroom and Inchigheelagh, which are near several mountain roads where great quantities of run goods are conveyed from the County of Kerry and western parts of County Cork'. This request was initially, at least, unsuccessful but it demonstrated the commissioner's belief in the utility of an army presence in areas where they felt particularly powerless or under threat.[82] This sentiment was also clear when the commissioners recommended the erection of a new barracks in Eyreconnaught in the western reaches of County Galway. On this occasion they emphasised that 'if a barracks was built in some convenient part of the said country and some of the army placed there it would be a means of subjecting the popish inhabitants to the

[78] Rev. cmmrs min. bk. 11 Jan. 1732 (TNA, CUST 1/24 f. 22). For a similar cases from Sligo and Newport, County Mayo in respectively see ibid., 26 Jan. 1733, 14 Mar. 1737, TNA, CUST1/25 f. 31 & CUST 1/28 f. 363.

[79] Rev. cmmrs min. bk., 22 Dec. 1730, 24. Sept. 1731, 1 Feb. 1732, TNA, CUST 1/22/ f. 183, CUST 1/23 f. 238, CUST 1/24 f. 58.

[80] Rev. cmmrs min. bk., 21 Jan., 13 Apr. 1732, TNA, CUST 1/24 ff 15, 142.

[81] Rev. cmmrs min. bk., 8 June 1733, TNA, CUST 1/25 f. 180.

[82] Rev. cmmrs min. bk., 25 Sept. 1734, TNA, CUST 1/26 f. 212.

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law and encourage the few Protestants who live there and be of great service to His Majesty's revenue'. The visible presence of soldiers or as the collector of Strabane put in in 1736 'the sight of the army' would 'deter' future attempts at riots or rescues.[83] It was clear that already by this juncture the army was seen as increasingly essential to the effective collection of the revenue. This was made clear in 1739 when the lord lieutenant, acting upon the advice of the revenue commissioners and for 'the singular service of the revenue', issued orders to all barracks that the commanding officers of the forces should aid and assist the revenue officers in the execution of their duty.[84]

The announcement of such 'general orders' was intended to improve and regularise the relationship between the revenue officers and the soldiers garrisoned in their local barracks. In practice this is largely what happened, although individual military commanders continued to define the scope of their orders in as narrow a manner as possible, leading to occasional localised conflicts of authority. For instance when the local hearth money collector requested assistance from the army at Newport in County Mayo in 1741, he was refused on a technicality because he was only acting on 'information' rather than in the aftermath of a seizure.[85] Meanwhile in 1749 the refusal of the commanding officer at Ross Castle in County Kerry to assist the local excise officers led to the reiteration, four days later, of the previous 'general orders' to all barracks.[86] The success of such measures can be seen in the ever-increasing number of incidents involving the army and revenue officers acting together recorded in the commissioner's minutes.

War, Peace and Resistance in the 1760s

By the 1760s the army was three or four times as active on revenue business as it had been 30 years previously. Between 1736 and 1739 the army was deployed to assist the revenue on 10 occasions, a number that had risen to 33 in a single year by 1764. 1764 was not atypical either. Reading through the commissioners' minutes for this decade, one's immediate impression is of a constant stream of activity requiring military intervention.[87] Riots and rescues had increased in

[83] Rev. cmmrs min. bk., 14 Mar. 1734, 3 Sept. 1736, TNA, CUST 1/25 f. 507, CUST 1/28 f. 133.

[84] Rev. cmmrs min. bk., 25 Oct. 1739, TNA, CUST 1/30 f. 234.

[85] Rev. cmmrs min. bk., 24 Apr. 1741, TNA, CUST 1/32 f. 23.

[86] Rev. cmmrs min. bk. 13 Oct. 1749, TNA, CUST 1/47 f. 132. Similar orders continued to be issued on a regular basis, indicating a latent reluctance on the part of the army to fully engage with them, for an example from 1774 see Rev. cmmrs min. bk., 12 Dec. 1774, TNA, CUST 1/129 f. 153.

[87] Walsh, 'Irish fiscal state', p. 654. These numbers are based on reported instances recorded in the revenue commissioners' minute books and while the best figures available, may represent under-recording or reporting of some routine activity. I am indebted to Timothy Watt for advice on this point.

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frequency while assaults on revenue officers were both more common and more vicious, with ever-greater numbers of officers being assaulted and even killed. Meanwhile whole towns were regularly being described as 'lawless' and outside the reach of the state. Why was this? The final section of this chapter seeks to explore this question. A number of additional questions might be posed. Firstly, did the greater scale of the revenue establishment, and therefore the increased pervasiveness of its officers into more and more remote areas, lead to resistance from communities previously largely untouched by the state? Secondly, historians have long noted increased levels of agrarian protest and violence from the 1760s onwards; could these be linked to the rising resistance to taxation? Finally, should we attribute these increased levels of violence and protest to the dislocating effects of the Seven Years' War on the economy and society of 1760s Ireland?

In order to address these questions it is necessary to consider the geography of the resistance. In particular this allows us to see how well these expressions of resistance to the revenue officers map on to existing scholarly understandings of the geography of agrarian disturbance. The answers are revealing. While there were some instances of revenue officers detecting Whiteboy, or as one collector described them 'leveller', influences at work in organising opposition to excise officers, they were few and far between.[88] Instead, the great majority of incidents of either riot and rescue and/or the army and the revenue working together took place in the midland region of counties Cavan, Monaghan, Roscommon, Longford, Westmeath and King's and Queen's Counties (the modern day Offaly and Laois), rather than in those areas of south-west Leinster or north Munster usually associated with agrarian disturbances.[89]

The great majority of these incidents revolved around the contentious issue of the illegal production of alcohol. In particular, local communities resisted the attempts by excise officers to seize 'unstatutable' stills or brewing equipment, as well as the alcoholic produce of such enterprises. Such resistance had always occurred, and has been described in terms of the legitimate defence of traditional customary practices.[90] Its more frequent incidence in the 1760s might plausibly therefore be linked to the more determined efforts by the agents of the Irish state

[88] Thomas Hackett, the collector of Clonmel in Rev. cmmrs min. bk., 16 Jan. 1764, TNA, CUST 1/80 f. 10. Historian Jim Smyth has suggested links between Whiteboy activity and increases in illicit distilling, but this is not supported by the evidence found in the revenue commissioners' minute books for these years, see *The men of no property: Irish radicals and popular politics in the late eighteenth-century* (Cambridge, 1992), p. 42.

[89] On the upsurge in agrarian violence in this period see Connolly, *Divided kingdom*, pp. 300–305; James Donnelly, 'The Whiteboy movement, 1761–5', in *Irish Historical Studies*, 21, (1978): 20–54; and Ian McBride, *Eighteenth-century Ireland: isle of slaves* (Dublin, 2009), pp. 312–44.

[90] Watt, 'Order and disorder', p. 154.

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to enforce existing legislation, as well as the passage of new legislation to combat illegal distilling.[91] Such efforts included the increased presence of trained excise officers in the provinces described above, as well as their location in areas previously deemed inaccessible. The greater density of 'excise walks' also allowed for greater efficiencies, at least in theory, although complaints continued to be made about the abilities and dedication of the local officials. Meanwhile these developments in the revenue administration created opposition at local level, leading to riots and attacks upon excise officials.

These expressions of violent disorder led in turn to an even greater reliance upon the army, and even greater attention being paid by the revenue authorities to the geographic distribution of troops across the country than had previously been the case. In particular, this decade saw a return to the policy, practiced at the beginning of the century, of stationing small military detachments in locations that were deemed especially troublesome, even if the focus of such postings had shifted from combating the banditry of Tories and rapparees to detecting tax evaders and smugglers. The regular deployment of groups made up of 12 men and an officer, known as 'corporal's guards', to combat tax evasion in the hills of counties Cavan and Donegal, together with the increased military presence visible in the market towns of the Irish midlands marked a reversal of the strategic military policy of consolidating soldiers into larger barracks and regimental clusters that had been ongoing since the War of Austrian Succession.[92]

The impetus for this change emerged from the increasing challenges faced by revenue officers in the ordinary exercise of their duties. As suggested above, it had become almost mandatory for Customs and Excise officers to be accompanied by a small party of soldiers, usually made up of a minimum of a dozen men and an officer, when making seizures. The soldiers were incentivised to take part in such actions, by the promise of receiving a portion of the 'king's bounty', and the revenue commissioners' minutes are replete with references to soldiers seeking payment for their efforts.[93] The regular payment of such bounties removed most of the qualms previously raised by soldiers when engaged to assist the revenue. At the administrative level, cooperation between the fiscal and military

[91] E.B. McGuire, *Irish whiskey: a history of distilling, the spirit trade and excise controls in Ireland* (Dublin, 1973), pp. 108–10.

[92] For this consolidation policy see McGrath, *Ireland and empire*, pp. 163–6, while for opposition to it at local level, especially the withdrawal of troops from Ulster see 'Observations on the new barrack scheme in Ireland', n.d. [after 1745], BL, Southwell papers Add Ms 34744 ff 154–5.

Not all of these 'guards' show up on the barrack lists cited above, warning us to be wary of seeing these lists as an exact depiction of the army quarters at any given time.

[93] For example a company drawn from the 58th Regiment of Foot at Sligo complained that they had not been rewarded for assisting in three seizures, Rev. cmmrs min. bk., 21 Jan. 1764, TNA, CUST 1/80 f. 34. The usual rates were £1 2s 9d for a sergeant, 11s 41/2d for a corporal, and 5s 5d for private soldiers, TNA, CUST 1/80 f. 34.

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authorises was also much better, with the chief concerns emanating from the army focussing on the presence and quality of the accommodation available for their troops. This became a particular concern as soldiers began to be stationed in smaller detachments in areas that had either not previously hosted a barracks or had not had a military presence for some time.

The requests for armed support made by the revenue commissioners in the 1760s came from right across the country. The first three months alone of 1764 saw calls for military assistance from counties Cavan (Ballyconnell, Swanlinbar), Cork (Youghal, Mitchelstown), Galway (Eyrecourt, Tuam), Londonderry (Castledawson, Derry), Queen's County (Frankfort, Ballybay) and Westmeath (Kinnegad and Mullingar).[94] The reasons for these requests varied from the recent incidence of assaults on officers, including an attack by a mob of 500 people on the collector of Loughrea district at Eyrecourt, to the frequency of riots, to identifications of various towns as 'lawless' or, as in the case of Ballybay, 'a nest of lawless people'.[95] In most cases the expectation was that only a small number of troops would be required, with the suggestion from the collector of Maryborough in March 1764 that a company of foot could be divided between Frankfort, where an excise gauger had recently been assaulted, and nearby Ballybay. Crucially in this instance the collector assured the revenue board that sufficient accommodation was available to house these troops. This was important as the rising numbers of soldiers deployed on revenue protection duty meant that increasingly they were housed not in purpose-built barracks but in temporary billets including inns and private homes. In Killybegs district the local collector offered to acquire accommodation for the troops he desired, only to be told that the revenue board did not directly subsidise army accommodation. Instead a company of soldiers was to be accommodated in the barracks in nearby Donegal town, where the collector anticipated the people of the town 'would not entertain them'.[96] Meanwhile in 1769 a house formerly belonging to an Anglican clergyman was offered as a temporary base in the Mourne mountains in County Down until a new barracks could be erected.[97]

The practice of 'quartering' the army on the local population, much more common in Britain, was also revived, especially in County Cavan where an active military presence was required across a number of small towns and villages. Indeed both Cavan and the neighbouring districts of Strabane and Killybegs stand out as particularly resistant to taxation, with the hilly landscape and poor roads long affording protection to illicit distilleries and 'private brewers'. This changed in the 1760s as more pro-active excise officers, aided by greater strength

[94] Rev. cmmrs min. bk. 12, 14, 28 and 31 Jan., 7, 21, 22 and 28, Feb. and 16 Mar. 1764, TNA, CUST 1/79, f. 157, CUST 1/80 ff 4, 46, 50, 51, 52, 70, 92, 95, 111 & 116, CUST 1/81 f. 1.

[95] Rev. cmmrs min. bk. 16 Mar. 1764, TNA, CUST 1/81 f. 1.

[96] Rev. cmmrs min. bk., 15 Sept. 1764, TNA, CUST 1/83 f. 102.

[97] Rev. cmmrs min. bk., 5 Aug. 1769, TNA, CUST 1/108 f. 15.

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of numbers, sought to encroach on these producers and their markets.[98] The number of seizures rose, but so too did the calls for assistance from the army leading to a more flexible deployment or accommodation policy. Troops were required not just in the existing barracks at Cavan town or Belturbet, but also in each excise walk in the district, with small parties of soldiers quartered upon the populations of Ballyconnell, Ballyjamesduff, Mohill and Swanlinbar, amongst other towns and villages in the district.[99] Sergeant or corporal's guards were also stationed in more mountainous efforts as part of a concerted effort to tackle the high levels of tax evasion. During the early years of the decade the revenue officials in County Cavan were assisted not just by the army but also by a militia regiment raised locally by Sir James Caldwell, a prominent local landowner and veteran of the Austrian service. Caldwell's light horse were especially active during the final years of the Seven Years' War, when the number of regular troops available in Ireland for revenue duties was diluted by wartime exigencies.[100]

Caldwell's light horse are interesting for several reasons, not just because of their possibly unique role as an Irish militia regiment operating in tandem with the revenue service. They highlight the importance of mounted troops to the revenue service. Revenue officers, as we have seen in the case of Surveyor-General Gordon, prized good horses and this extended to a preference for cavalry or dragoon regiments rather than companies of foot when soldiers were required for revenue duty. Mounted troops were better able to negotiate the frequently treacherous Irish terrain and were therefore better positioned to pursue smugglers, while soldiers on horseback were also advantageous when quelling riots. It was therefore not surprising that parties of the light horse or dragoons were frequently sought for revenue duty, and their removal in 1764 from places like Mullingar, Kinnegad and Trim to go to the West Indies was bemoaned.[101] Such peacetime rotation of troops from one imperial theatre to another increased in the aftermath of the Seven Years' War. As with the case of Caldwell's private regiment replacing absent troops during wartime, it emphasised the wider imperial contexts that shaped the role that the army could perform in support of the civil power in eighteenth-century Ireland. Horatio Walpole made this clear in his response to the requests made by the Irish revenue

[98] This geography of military deployment echoes that of illegal stills mapped by Connell in 'Illicit distillation', pp. 30–34, although intriguingly it differs somewhat from the geography of rioting identified by Timothy Watt for the 1730s, Watt, 'Order and disorder', p. 145.

[99] Rev. cmmrs min. bk. 31 Jan., 3, 28 Feb. 1764, TNA, CUST 1/80 ff 52, 58, 116. For complaints about quartering on civilians see 12 Mar. 30 June and 19 Sept. 1766, TNA, CUST 1/90 f. 108, CUST 1/92 f. 111 & CUST 1/93 f. 115.

[100] Rev. cmmrs min. bk. 13 July, 1761, 11 June, 1762, TNA, CUST 1/68 f. 118, CUST 1/72 f. 36. On Caldwell's militia regiment see Garnham, *The militia in eighteenth-century Ireland*, pp. 90, 118.

[101] Walsh, 'Irish fiscal state', p. 654; McGrath, *Ireland and empire*, pp. 143–66.

commissioners for greater military support in 1755, telling them that the troops were 'liable to deployed elsewhere from time to time'.[102] Enforcing the efficient collection of revenue was a subsidiary aim when compared to wider imperial military and strategic interests.

Nevertheless it is clear that by the 1760s the army was performing an increasingly important role in facilitating the collection of Customs and Excise taxes in Ireland. Their frequent deployment in support of the revenue officers, together with the persistent demands from revenue officials at all levels for the military to act in this role, serves to demonstrate their essential role in maintaining the revenue-raising structures of the fiscal military state in Ireland. Their success in this role contributed to rising taxation revenues, even if the growth rate of the excise components of Irish taxation continued to disappoint. These increasing revenues created the financial conditions for the augmentation of the Irish establishment in 1769 to support an additional 3,225 troops.[103] This substantial increase in the number of troops maintained at the expense of Irish taxpayers was hotly contested in the Irish Parliament renewing debates in Ireland about the role of standing armies. These debates were already at least 70 years old in a wider British context, but had been largely absent from Irish political discourse. Their appearance at this juncture probably owed more to the ideological stance adopted by the Irish 'patriot' opposition than to the actual role played by the army in Irish society. The army, after all, was increasingly performing an essential, even vital role, in maintaining law, order and public credit in Ireland, all of which allowed Ireland to make a significant financial contribution to the imperial fiscal-military state.

The sinews of military and fiscal power were in Ireland, as in England, bound closely together, but they were differently bound. Whereas in England the military and fiscal arms of the state operated in increasingly different spheres, in Ireland military force remained essential to the successful operation of the state's fiscal policies and bureaucracy. This was especially true outside the larger cities and towns although the presence of large urban garrisons in Dublin, Cork and Limerick presumably created a powerful deterrent against challenging the state's revenue agents. The increasingly active, even normal, role played by the army in support of the revenue bureaucracy, together with the increasing levels of localised violent resistance to taxation, suggests that while the bureaucratic structures of the Irish version of the fiscal-military state were similar to those developed in England, their operation in practice was somewhat different. The types of military/revenue cooperation and the mutual dependent relationship described in this chapter might, however, also raise questions for historians of

[102] Horatio Walpole to the Lords of the Treasury, 9 May 1755, TNA, T1/361/38.

[103] Thomas Bartlett, 'The augmentation of the army in Ireland 1767–1769', *E.H.R.*, 96 (1981): 540–559; McGrath, *Ireland and empire*, pp. 139–42.

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the English and Scottish states to probe into regarding the role of the military in creating the conditions for the efficient operation of the fiscal-military state. Did the British state's fiscal agents too face the challenges posed by a 'stubborn refractory people' or was this a uniquely Irish phenomenon? This chapter has highlighted the complexities that lay under the structures of the Irish fiscal-military state: what remains to be seen is how far and in what ways did they extend across the other components of the British and Irish composite state.

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Chapter 8

The Fiscal-Military State and Labour in the British Atlantic World

Matthew P. Dziennik

There is a paradox at the heart of current understandings of the fiscal-military state. In the past two decades, as the scholarship on fiscal-militarism has become more sophisticated, there has been a corresponding shift away from the study of state-raised armed forces. This is not to say that studies of military structures have been neglected by historians or that fiscal policies have unfairly come to dominate discussions of fiscal-militarism. There are very good reasons – exemplified in the work of Patrick K. O'Brien – that the term 'fiscal state' is often preferred to 'fiscal-military state' as a descriptive appellation for eighteenth-century Britain. The creation of credit institutions, a national debt and a legitimate and effective system of tax collection were the hallmarks of Britain's ability to compete with the larger continental powers of France and Spain.[1]

As a result, however, the armies that were the material product of credit and taxation are rarely analysed as autonomous components of military development. There is an enduring assumption that more money meant more soldiers and that expanded armies were a logical culmination of fiscal power. As Lawrence Stone has stated, 'At bottom, victory in war was a question of money, not men, since money could always be used to hire men'. Writing in the same volume, E.A. Wrigley stated that 'economy was often as important as demography in deciding the size of a country's forces'. Such generalisations obscure crucial contingencies in the translation of fiscal energy into military power. Because inflated armed forces have been used as a measurement of successful fiscal-militarism, when explaining state power there has been a tendency to be reductive – that God is on the side of the big battalions – and that consequently states sought to maximise their armies wherever possible.[2] The questions left unexplored as

[1] Christopher Storrs, 'Introduction: The fiscal-military state in the "long" eighteenth century', in Storrs, ed., *Fiscal-military state*, pp. 5, 17; Patrick K. O'Brien and Philip A. Hunt, 'The rise of a fiscal state in England, 1485–1815', *Historical Research*, 66 (1993), pp. 129–76; for an emphasis on finance, see Brewer, *Sinews of power*; Dickson, *Financial revolution*; Richard Bonney, ed., *The rise of the fiscal state in Europe, c. 1200–1815* (Oxford, 1999).

[2] Stone, ed., *Imperial state at war*, pp. 2, 73; see also Charles Tilly, ed., *The formation of national states in western Europe* (Princeton, 1975), p. 42; Brewer, *Sinews of power*, pp. 29–34;

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a result of this quantitative determinism are numerous. How easy was it for the state to translate economic strength into military power? How did cost-benefit analysis figure into a state's patterns of recruitment? And, most crucially, what did the state actually hope to achieve when it recruited manpower? The ability to deploy large armies was rarely an end in and of itself, most especially in an ideologically sensitive post-1688 Britain. This raises questions as to the appropriateness of judging the British state on the basis of its expanding army without also considering the politics of military recruitment.

The aim of this chapter is to explore, however briefly, the politics behind recruitment in the British Atlantic world in the eighteenth century. It does so through the optic of military labour, defined here as the employment of manpower on the basis of local market conditions and established patterns of labour negotiation. Viewed in this way, the exploitation of martial labour by the British state becomes less a question of numbers and more a product of political economy, supply and demand and the relationship of labour to security.[3]

This is particularly important when analysing the projection of fiscal-military power in an imperial setting. Britain repeatedly turned to local labour sources to fill out her armies. This decision was on the one hand practical; it was extremely difficult to fight in hostile settings without local knowledge and soldiers who were conditioning to the environment. More than this, however, the recruitment of indigenous soldiers served as a crucial means of enforcing imperial authority over colonial populations. The state rested its hegemony on the monopoly of violence in a given territory; it could not tolerate competition to its control over skilled military labourers. The fiscal-military state used the market for military labour to enhance the credibility of British power. As this chapter will demonstrate, recruitment held the potential for extending patronage and creating a shared interest between the state and regional elites. These elites provided manpower on an entrepreneurial basis in order to enhance or maintain their prestige within the imperial state. Adapting the Clausewitzian paradigm, this chapter suggests that the recruitment of soldiers was as much a reflection of policy as their battlefield deployment.

Within the eighteenth-century British Atlantic world, two sites offer contrasting examples of the fiscal-military state's interaction with local labour markets. Scotland – specifically the Gaelic-speaking *Gàidhealtachd* – and North America were two regions with similar relationships to metropolitan England. Scotland and America were not 'cultural provinces' of England, an argument

Eckhart Hellmuth, 'The British state', in H.T. Dickinson, ed., *A companion to eighteenth-century Britain* (Malden, 2002), p. 20.

[3] My interpretation of soldiers as military labourers owes much to the work of Dirk Kolff and Peter Way, see Dirk H.A. Kolff, *Naukar, Rajput and Sepoy: The ethnohistory of the military labour market in Hindustan, 1450–1850* (Cambridge, 1990); Peter Way, 'Class and the common soldier in the seven year's war', *Labor History*, 44 (2003), pp. 455–81.

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made by John Clive and Bernard Bailyn over half a century ago. It is nevertheless accurate to say that both locations occupied analogous positions vis-à-vis the metropolitan core. Both looked to London for their political cues while equally seeking to assert provincial identities that challenged their subordinate position in an English-centred empire.[4] Their increasing divergence in the mid- to late-eighteenth century offers an unparalleled opportunity for contrasting local recruitment practices. In Scotland, negotiation over military labour created stability. In North America, it did not. The point is not that administrators fully understood the potential of military recruitment, much less sought to apply a uniform policy across the empire. Rather, this chapter demonstrates that the contours of local labour markets were crucial to the form and function of the empire. In this respect, we can learn as much from failure as from success. In examining recruiting patterns in Scotland and America, we can achieve new insights into the true strength of the fiscal-military state and the difficulties of converting structural economic advantages into battlefield success.

In the early- to mid-eighteenth century, the Highlands of Scotland constituted the most intractable problem for the Hanoverian state. A tradition of Stuart royalism, resistance to the authority of Clan Campbell and a social system predicated upon local autonomy all combined to make the Highland clans the most reliable source of Jacobitism. The unprecedented early success of the 1745 Jacobite rebellion – the rebel army got to within a few days march of London in December 1745 before its retreat and defeat at Culloden the following April – spurred the regime into finally resolving the 'Highland problem'. Following the collapse of the rebellion, a series of legislative measures were enacted that were designed to eradicate the distinctness of the Gaelic-speaking *Gàidhealtachd*. While the violence with which the region was eventually 'civilised' has led historians to criticise the cultural orientation of these policies, they have generally accepted the 'success' of government intervention in eradicating the Jacobite threat. In most accounts, the legal and military power of the state provided the agent of change in the Gaelic world.[5]

[4] John Clive and Bernard Bailyn, 'England's cultural provinces: Scotland and America', *William and Mary Quarterly*, 3rd Ser, 11 (1954), pp. 200–213. Recent scholarship has vastly improved our understanding of Scotland's relationship with America and with England, see Richard B. Sher and Jeffrey R. Smitten, eds, *Scotland and America in the age of enlightenment* (Edinburgh, 1990); Ned Landsman, ed., *Nation and province in the first British empire: Scotland and the Americas, 1600–1800* (Lewisburg, PA, 2001); Gideon Mailer, 'Nehemias (Scotus) Americanus: Enlightenment and religion between Scotland and America', *Historical Journal*, 54 (2011), pp. 241–64.

[5] Eric Richards, 'Scotland and the uses of the Atlantic Empire', in Bernard Bailyn and P.D. Morgan, eds, *Strangers within the realm: cultural margins of the first British empire* (Chapel Hill, 1991), pp. 95, 107–8; Bob Harris, 'Jacobitism' in Anthony Cooke et al., eds, *Modern Scottish history, 1707 to the present: the transformation of Scotland, 1707–1850* (East Linton, 1999), p. 40; C. George Caffentzis, 'Civilizing the Highlands: Hume, money and the Annexing Act', *Historical*

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The fiscal-military state was an active presence in the region but not always in the manner outlined above. The establishment of new military garrisons at Bernera, Kilwhimen and Ruthven and the construction of a network of military roads after the 1715 rising are well known. The presence of garrisons, however, was only part of the government's attempt to undermine Jacobitism. George Wade, the officer responsible for these measures, was convinced that if the government wished to succeed in the Highlands, it had to develop networks with its loyal subjects as well as maintaining military power. Wade's first report on the region in 1724 identified that locally recruited soldiers were the best means of reducing the region to order, echoing a sentiment that had been put to the government in 1717 and which would be repeated by Lord Lovat in 1727. Wade was equally aware of the potential strength of the loyal clans and advocated the use of 'Gratuitys [*sic*]' to pay those who assisted in the disarming of their Jacobite neighbours. While Wade was far more concerned with the practical advantages of having local levies assist his regulars – he was happy to use coercive force where it was useful – by the time of his second report in 1727, he had become intimately aware of the rhetorical power of government largess. Berating a number of Jacobite chiefs, Wade reminded them of the king's 'great goodness and clemency' and the 'considerable sums of Money ... [spent] in making Roads through the Mountains for encouraging their Trade and Commerce'.[6]

Loyal elites within the region and in the rest of Scotland were even more convinced of the importance of government patronage in preventing further risings. Presbyterian minister Robert Wodrow was convinced that only financial support from London kept the disaffected clans from plundering their Lowland neighbours. Duncan Forbes of Culloden, Lord President of the Court of Session and an acknowledged expert on Highland affairs, was equally of the opinion that expanding state patronage was essential to stability in the Highlands. Significantly, in the aftermath of Culloden, Forbes stated that the recruitment of Highlanders into the army – which he had advocated strongly in 1738 – would have prevented the rebellion. Forbes was instrumental in creating the loyal militias which emerged across the Highlands during the '45 and which may have put up to 4,000 men in the field. Angered by the violence which accompanied the suppression of the rebellion, he continued to push for government funds to be used to employ the 'starving' and a policy that would 'Convert that torrent

Reflections/Réflexions Historiques, 31 (2005), pp. 169–94; Martin Shaw, 'Britain and genocide: historical and contemporary parameters of national responsibility', *Review of International Studies*, 37 (2011), pp. 242–45; Lynn Abrams, 'The taming of Highland masculinity: inter–personal violence and shifting codes of manhood, c. 1760–1840', *Scottish Historical Review*, 92 (2013), pp. 100–122.

[6] *Historical papers relating to the Jacobite period*, ed. James Allerdyce, 2 vols (Aberdeen, 1895), I, pp. 137, 149, 158–9; Proposals for the establishment of a Highland militia, [1717] TNA, SP54/13, f. 48a; Memorial on the State of the Highlands, [1727], TNA, SP54/18, f. 55.

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of Lawless power, which lay always as thorns in our Sides ... To a Society of very Usefull [*sic*] and Necessary Members of the Commonwealth'.[7]

This 'soft' approach to the Highland problem was an essential facet of government policy in the decades before the 1745 rebellion. The 'regular but unobtrusive use of East India patronage' was one of the state's most effective weapons in weaning clan elites from their Jacobite sympathies. An entire government patronage system operated from London through East India Company director John Drummond of Quarrell, who dispensed favours with the approval of Sir Robert Walpole. After Drummond's death in 1742, control over this patronage shifted to Archibald Campbell, earl of Ilay, and Andrew Fletcher, Lord Milton, described at the time as 'the absolute dispenser of every office and every favour from the crown'. Ilay and Milton were crucial in ensuring that the East India gravy train was not derailed. Less munificent appointments also existed in the form of regular army commissions and judicial appointments. Here too there was, in the words of Alexander Murdoch, 'an emphasis on economic improvement rather than political repression'. In a large part due to these efforts the number of Jacobite clans diminished from 26 in 1715 to 18 in 1745 while the number of divided or neutral clans rose from 16 in 1715 to 24 over the same period.[8]

The last Jacobite rebellion should not be taken as proof of the continuing strength of Jacobitism but rather the limitations of the government's management and patronage system. In the years before 1745, there were simply not enough rewards to satisfy the exorbitant demands of Highland leaders. The independent Highland companies established in 1725 and regimented as the *Black Watch* in 1739 enhanced the status of several chiefs but there were too few commissions to go around. The system was also vulnerable to political instability. While the 1720s were relatively quiet, there was major discord in the 1730s as the duke of Argyll and Walpole differed over the Excise scheme and Lord Lovat, one of the government's major allies, fell in with Jacobite agents in frustration with what he perceived as Hanoverian parsimony. Despite Britain's rising financial stature there were still important political barriers to the conversion of money into security. The fact was that political stability was as important to the fiscal-military state in Scotland as it was in England.[9]

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[7] *The correspondence of the Rev. Robert Wodrow, Minister of Eastwood, and author of the history of the sufferings of the Church of Scotland*, ed. Thomas M'Crie, 3 vols (Edinburgh, 1842), I, p. 390; John Hill Burton, *Lives of Simon, Lord Lovat, and Duncan Forbes of Culloden* (London, 1847), p. 368; *Historical papers relating to the Jacobite period*, I, p. 176.

[8] George K. McGilvary, *East India patronage and the British state: the Scottish elite and politics in the eighteenth century* (London, 2008), p. 68; Sir Hew Dalrymple to unknown, 4 Aug. 1760, NRS GD110/947, f. 6; Alexander Murdoch, *The people above: politics and administration in mid-eighteenth-century Scotland* (Edinburgh, 1980), p. 67; Allan I. Macinnes, *Clanship, commerce, and the House of Stuart, 1603–1788* (East Linton, 1996), pp. 168, 190.

[9] This argument about resource management was expertly made by Rosalind Mitchison, 'The government and the Highlands, 1707–1745', in N.T Phillipson and Rosalind Mitchison,

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Indeed, those aspects of state growth identified in studies of England apply readily to the post-Union state in Scotland. As in England, the most dynamic sectors of government were in those where the state created reliable aggregations of interest between dominant social groups and political authority. As the late Jan Glete argued, successful fiscal-militarism occurred where dominant groups recognised the state as a provider – either as an employer or 'seller of protection' – rather than an oppressor. What bound people to the fiscal-military state was not a cultural identification with Britain but improved access to political, economic or social patronage. Viewed in this way, Jacobitism was not so much a consequence of the cultural distinctiveness of the clans but the result of the failure of the British state to channel the vested interests of Highland leaders through patronage.[10]

What united Highland leaders behind the state were not the post-Culloden acts of Parliament but the outbreak of a global war against France in the 1750s. The Seven Years' War provided the state with the imperative to spend large sums of money in the region. From a government perspective, the need to send soldiers to the Americas was opportune and Wolfe's infamous rhetorical question, 'How can you better employ a secret enemy than by making his end conducive to the common good?' captures normative government thinking on the employment of Highland manpower overseas. From a regional perspective, however, military commissions in the 10 new Highland battalions opened up avenues for advancement which had been highly limited in the first half of the century. While the commissions were still issued through the duke of Argyll's interest, the 'patronage rich fiscal-military state' could afford to extend its reach and those given commissions represented a cross-section of Whig and Jacobite interests in northern Scotland. Raised within an established system of public-private partnerships, the Highland regiments left the burden of recruiting to regional elites in return for almost monopolistic control over their regiments.[11]

The creation of partnerships was most profound at the level of the subaltern ranks. Subaltern officers were drawn from the former clan gentry, the *fear-tacsa*. These linchpins of the clan system and had been responsible for the raising of manpower from the sub-tenantry and had been among the most dynamic in their response to the decline of clanship as an economic and political entity in

eds, *Scotland in the age of improvement* (Edinburgh, 1970), pp. 24–45; for political stability in an English context, see Brewer, *Sinews of power*, pp. 132–79.

[10] Michael Braddick, *State formation in early modern England, c. 1550–1700* (Cambridge, 2000); Jan Glete, *War and the state in early modern Europe: Spain, the Dutch Republic, and Sweden as fiscal–military states, 1500–1660* (New York, 2002).

[11] Beckles Willson, *The life and letters of James Wolfe* (London, 1909), p. 141; Andrew Mackillop, 'The political culture of the Scottish Highlands from Culloden to Waterloo', *Hist. Jn.*, 46 (2003), p. 530; Alan J. Guy, *Oeconomy and discipline: officership and administration in the British army, 1714–1763* (Manchester, 1985), pp. 137–61.

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the early eighteenth century. The military service of the *fear-tacsa* in the British army was undertaken as a rational and logical means of wealth accumulation and economic diversification. A military commission offered a powerful economic incentive despite the high costs of the initial outlay. It offered a reliable source of income and the prospect of promotion regardless of performance. A commission served as a form of free credit since higher rank could be achieved by paying the difference between the value of a given officer's commission and the regulated cost of the higher rank. In the long term, the commission served as a pension fund and provided a ready source of capital which might be sold when necessary.[12]

A regular commission was also accompanied by the promise of half-pay if a regiment was disbanded or the officer wished to retire but maintain his stake in the service. For many *fear-tacsa*, government money was an essential part of their economic lives and half-pay was often enough to cover their annual farm rentals with cash to spare. Half-pay provided an important fixed income to supplement other economic activities. Writing in 1762, Robert Grant of Tullochgribban announced that half-pay alone would allow him to settle and live 'independent' in North America. From the point of view of the state, the commodification of commissions ensured that the officer class remained socially exclusive with a vested interest in the success of the armed forces.[13] The political, economic and social capital that could be derived from participation in the military enterprises of the British state helped ensure the durability of the Hanoverian regime in Scotland.

None of this is to suggest there was a simplistic link between patronage and loyalty. It would be crass to distil interactions with the fiscal-military state down to employment alone. A commission did not guarantee loyalty. Charles Lee was only the most notorious former British officer to have served in the Continental army during the American Revolution. A less noteworthy but more damaging issue was the relative ease with which officers could sell out. It was highly frowned upon to sell a commission prior to being sent overseas but this did not mean that it did not occur. Rumours of an overseas deployment could see a significant cadre of experienced officers selling out. Absenteeism was also an appalling problem in many regiments with as many as one in three officers on leave at any one time and many officers never joining their corps. Nor did employment necessarily make officers dependent on the state. While we should not ignore patriotic motivations in military service, the driving force for many officers was material security rather than the interests of the state. John McAlpine, an emigrant Highlander in North America, declared that his

[12] Anthony Bruce, *The purchase system in the British army, 1660–1871* (London, 1980); Army regulations, 1729–1775, TNA, WO123/115.

[13] Andrew Mackillop, *More fruitful than the soil: army, empire, and the Scottish Highlands, 1715–1815* (East Linton, 2000), pp. 130–167; Robert Grant to Patrick Grant, 17 Oct. 1762, NRS, GD248/507/3, f. 27.

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first reaction to the American Revolution was to find 'agreeable employment without serving either of them [Parliament or congress]'. He eventually assisted British forces but retired in 1778 and refused numerous overtures to return to the service. James Grant of Ballindalloch probably spoke for many when he told Jeffrey Amherst, 'I am convinced that it is not in your Excellency's intention, that I should be disturbed in my private affairs by carrying on the King's service'.[14]

What military patronage did, however, was to provide the means by which the state could impose itself as one of the most reliable employers of its subjects. It provided the setting for the aggregation of interest between elites and the state. As early as 1740, the earl of Ilay had noted that providing commissions to the heirs of clans might disrupt the tradition of Jacobitism and asked that such a commission be provided to the new chief of the Stewarts of Appin. According to Ilay, such a move 'would be of service to government' and would do much to make Stewart a 'true convert'. The managers of loyal clans were equally aware of the importance of commissions in maintain patronage networks with their dependents, the sheriff of Argyll telling the Lord Justice Clerk that 'I wish his Grace [Argyll] had bestow'd more subaltern commissions in this shire'. The Lord President of the Court of Session, Robert Craigie, likewise suggested that the creation of new companies in the Highlands in the 1740s 'rivetts [*sic*] a dependence that will not be easily pulled up in this country'. This type of thinking dominated discourse during the years of imperial expansion after 1756. Military recruitment worked so well in the Highlands not simply because the state wished to recruit from the region but because there were local advantages to the investment of Highland energies in the state.[15]

This confluence of interest also worked at a lower social level. Commissions were only one part of successful recruitment in the Highlands. More essential was the availability of labour. The combination of inequitable land distribution and the poor condition of the soil made the *Gàidhealtachd* a labour-rich subsistence economy. As a result, seasonal migration was crucial to Highland communities and military migration had long been part of the cultural horizons of young males. Since at least the medieval period, Gaelic mercenaries had served in the armies of Irish chieftains and, in more recent times, Highland soldiers had fought for several European nations during the era of the Thirty Years' War. The British state entered a labour market whose economic and cultural parameters

[14] Mark Frederick Odintz, 'The British officer corps, 1754–1783' (PhD, University of Michigan, 1988), p. 29; John McAlpine, *Genuine narratives and concise memoirs of some of the most interesting exploits and singular adventures of J. M'Alpine a native Highlander from the time of his emigration from Scotland to America 1773* (Greenock, 1780), pp. 15, 34, 45; Robert Grant to Patrick Grant, 17 Oct. 1762, Library of Congress, James Grant of Ballindalloch papers, reel 29.

[15] Ilay to Fletcher, 30 May 1740, NLS, Fletcher of Saltoun papers, MS 16580, f. 83; Archibald Campbell to Fletcher, 2 Jul. 1745, NLS, Fletcher of Saltoun papers, MS 16605, f. 25; Mackillop, *More fruitful than the soil*, p. 34.

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already promoted a tradition of military service as a means of achieving material security. In the words of Andrew Nicholls, 'Highland fighting men ... did their fighting in the service of persons who were offering them a viable return'.[16] With the backing of the fiscal-military state, officers in the new Highland regiments were well placed to provide relatively attractive employment opportunities to young Highland men.

Since there was an existing mercenary tradition in the region, many young men were cognisant of their value as labourers and demanded extraordinarily high levels of compensation in return for their service. The government bounty for enlistment was set at £3 but this figure was deemed wholly inadequate by the vast majority of the Gaelic population. Officers were forced to pay high premiums for recruits and, by the War of American Independence, demands for £15 or even £20 were not uncommon. Nefarious means of acquiring recruits were certainly used but, by and large, the military labour economy was a sellers' market which saw huge sums transferred down through the social system. Highland military service was also conditional. In the 1770s, it was said that tenants in Badenoch had refused 30 guineas bounty after it was revealed that some of the men were being mistreated by their officers. Many men agreed to enlist only if a written contract protecting their rights was signed by a senior officer or their landlord and many tenant families used the promise of military service to secure rights to the land and to insulate themselves from the threat of eviction.[17]

Significantly, the imperial state was also capable of orientating its incentives to match Highland expectations. This is a crucial point for it suggests that the state was prepared to negotiate its authority over labour in order to create stable political networks. Highland soldiers often cost far more than the equivalent English or Irish soldier both because their equipment was expensive but also because they were raised as expedients to deal with expanded military activity in the colonies. All 10 Highland battalions raised between 1756 and 1763 were disbanded after the Treaty of Paris. This gave many Gaels an advantage over their English and Irish counterparts – who enlisted for life – that would not be rectified until the 1807 Mutiny Act which limited enlistment to seven years. The state's promise of access to cheap or free land in North America upon completion of service was also perfectly orientated to a society whose sense of economic security, hierarchy

[16] Aonghas MacCoinnich, '"His spirit was given only to war": conflict and identity in the Scottish *Gàidhealtachd*, c.1580–1630', in Steve Murdoch and Andrew Mackillop, eds, *Fighting for identity: Scottish military experience, c. 1550–1900* (Leiden, 2002), pp. 133–62; Andrew Nicholls, 'For something more than king and country: the persistence of the mercenary tradition in seventeenth-century Scottish military history', *Scottish Tradition*, 26 (2001), p. 22.

[17] Robert Macpherson to William Tod, 6 Apr. 1778, NRS, GD44/47/2/2, f. 44; Attestation of John Macpherson, Nov. 1780, NRS, GD170/3454; Peter Fairbairn to earl of Seaforth, [1799], NRS, GD46/17/14, f. 279.

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and status was attached to the land. The limited source material we have from the perspective of the enlisted soldier suggests that such incentives were crucial to their concept of military service and that they took to heart the assertion that military service would elevate them to the status of 'lairds' in America.[18] The state's willingness to pay the high price of Highland labour suggests the importance of political considerations in imperial policy. More importantly, it reveals that the fiscal advantages of the British state were only useful where the sale of military labour was perceived as advantageous to elite and poor alike.

The use of recruitment to tie key constituents to the state was much less successful across the Atlantic. While the historiographical motif of recruitment in Scotland has been the triumph of Highland integration, the historiography of American incorporation into the British military has emphasised exclusion and antagonism. As a settler society in a hostile environment, it was natural that warfare should have had so profound an effect on the political outlook of the Euro-American population.[19] When the colonies were threatened, Britain was chided for failing to provide adequate defences. The state was equally guilty when she used American soldiers in the Caribbean and Central America in operations characterised by high morality, bureaucratic blundering and animosity between colonial troops and their metropolitan masters. By the era of the American Revolution, the state's inability to look beyond coercive military power as a solution to political problems marked the destruction of Anglo-American unity. Recent efforts by historians to read American political and economic independence from Britain back into the early eighteenth century have only served to reinforce the idea that alienation was the logical consequence of military/civil interactions between the state and the colonies.[20]

There was, however, a great deal of potential for military recruitment to promote a shared sense of purpose between the colonies and the metropole. The precarious position of the thinly-populated British colonies led to the establishment of two regular regiments of foot prior to the extension of the idea to the Scottish Highlands in 1739 – Philips' 40th Foot (raised in 1717)

[18] Recruiting Proclamation, [1776], National Museums of Scotland, Edinburgh Castle, M.1982.97; Duncan Lothian, *A collection of Gaelic and English songs* (Aberdeen, 1780), p. 22.

[19] Stephen Saunders Webb, *The governors-general: the English army and the definition of the empire, 1569–1681* (Chapel Hill, NC, 1979); Jill Lepore, *The name of war: King Philip's war and the origins of American identity* (New York, 1998).

[20] Albert Harkness, 'Americanism and Jenkins' Ear', *Mississippi Valley Historical Review*, 37 (1950), pp. 61–90; John Shy, *Toward Lexington: the role of the British army in the coming of the American revolution* (Princeton, 1965); Alan Rogers, *Empire and liberty: American resistance to British authority, 1755–1763* (London, 1974), pp. 37–74; Fred Anderson, *A people's army: Massachusetts soldiers and society in the seven years' war* (Chapel Hill, NC, 1984), pp. 111–41, 223; Douglas E. Leach, *The roots of conflict: British armed forces and colonial America, 1677–1763* (Chapel Hill, NC, 1986); Jon Butler, *Becoming America: the revolution before 1776* (Cambridge, MA, 2001).

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and Oglethorpe's 42nd Foot (raised in 1737). More significant was the 61st Foot, raised for the expedition against Cartagena in 1740 by the lieutenant governor of Virginia, William Gooch. Unlike the 40th and 42nd, which were formed by drafts from existing regiments, Gooch's regiment was an 'American' regiment, recruited in the colonies and officered by creole elites. It was the brainchild of Charles, Lord Carthcart, a Scottish veteran of the War of Spanish Succession, and the duke of Newcastle, both of whom saw the advantage of breaking precedent and taking the soldiers under British pay in order to expedite recruitment. Colonial elites – including George Washington's elder half–brother – leapt at the opportunity of half–pay and rank in the army and, when the operation proved a spectacular disaster, many of the regiment's officers were quick to abandon their surviving men and travelled to London to claim their half–pay.[21]

Unfortunately for the British state, there were real weaknesses in their approach to American recruitment that were to have long-term consequences on colonial loyalty. Unlike in Scotland, the state never developed a system for fully incorporating colonial elites within the framework of the imperial military. In Gooch's regiment, commissions were split between colonial elites and regular officers from Britain. With the exception of Gooch – who had been born in Great Yarmouth – all of the field grade commissions went to regular officers while the more numerous but less prestigious posts went to Americans. Even then there were insufficient commissions to go around and many of the companies raised simply disbanded. Only six of the 19 surplus captains who had raised companies decided to go on the expedition without the guarantee of a secure commission. More disturbing was the army's decision to replace those American officers who had died in the service with regular officers drawn from Britain. The two other 'American' regiments formed on the British establishment during the War of Austrian Succession, Shirley's 65th and Pepperell's 66th regiments of Foot, were similarly inhibited by reserving commissions to officers from Britain. As a result, many New Englanders snubbed the regiments and their strength had to be made up by enlisting Jacobite prisoners from Scotland.[22]

The ability of the colonial assemblies to raise their own manpower in times of crisis undermined the government's commitment to military patronage in the colonies. After acknowledging the success of colonial-raised 'provincial' units in the War of Austrian Succession, the government in London decided to rely on these auxiliary units after 1755. Typically paid from May until November, the number of provincials recruited was impressive. Massachusetts alone provided the empire with 30,000 enlistments between 1755 and 1762 and the combined

[21] R.H. Harding, 'The growth of Anglo-American alienation: the case of the American regiment, 1740–42', *Journal of Imperial and Commonwealth History*, 17 (1989), pp. 161–84; Instructions from Colonel Bladen, 5 Jan. 1740, TNA, CO5/752, ff 357–65; Papers related to American officers' claims, 1743–44, TNA, T1/315, ff 2–6.

[22] Harding, 'The growth of Anglo-American alienation', pp. 165–7, 173.

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colonial legislatures were putting 20,000 men into the field per year by 1759. Under William Pitt's leadership, a requisition system was established whereby the Treasury partially reimbursed the assemblies in proportion to their manpower contributions. The Treasury eventually covered about £1 million of the £2.5 million spent by the assemblies on the war. Pitt was careful to present such requisitions as 'requests' and, by allowing the individual colonies to mobilise their own resources, he raised the assemblies to the level of imperial partners rather than auxiliaries subject to imperial commands. The annual expense to the government of £200,000 for the requisitioning system was a considerable saving on what it would later cost to keep less far fewer British regulars in America after 1763.[23]

The problem with the requisitioning system is that it did nothing to offer American gentlemen prestigious appointments in the imperial military. Unlike officers of the British army, provincial officers were not entitled to the benefits of a regular commission. This may help explain why provincial officers, including George Washington, were so keen on securing regular commissions. While serving as a provincial officer in the 1750s, Washington tried several times to gain a commission in the regular army without success. The future opponent of the British Empire was acutely aware that regular commissions were essential if imperial authority was to be extended in the colonies. He took the lead in remonstrating to Robert Dinwiddie, the lieutenant governor of Virginia, on behalf of his fellow officers in the hope that, through Dinwiddie's 'Patronage', the king would establish the Virginia regiment as a regular corps. In March 1757, Washington complained that 'there can be no Sufficient reason given why we, who spend our blood and Treasury in the Defence of the Country are not entitled to equal prefermt [*sic*]'. His arguments mirrored those of other officers throughout this period who did not hold regular commissions. An officer without half-pay might be 'dismissd [*sic*], perhaps in a State of disability and Indigence' without adequate reward. Reminding his imperial masters of the political significance of commissions, he argued that a lack of preferment 'tends to discourage Merit and lessen that generous Emulation, spirit, and laudable ambition so necessary to prevail in an Army and which Contributes so much to the Success of Enterprize'.[24]

[23] Anderson, *A people's army*, pp. 14–21; Jack P. Greene, 'The seven years' war and the American revolution: the casual relationship reconsidered', *Journal of Imperial and Commonwealth History*, 8 (1980), p. 98; John M. Murrin, 'The French and Indian war, the American revolution, and the counterfactual hypothesis: reflections on Lawrence Henry Gipson and John Shy', *Reviews in American History*, 1 (1973), p. 314; Peter D.G. Thomas, 'The cost of the British army in North America, 1763–1775', *William and Mary Quarterly*, 3rd Ser, 45(1988), pp. 510–516; P.J. Marshall, 'The thirteen colonies in the seven years' war: the view from London', in Julie Flavell and Stephen Conway, eds, *Britain and American go to war: the impact of war and warfare in Anglo-America, 1754–1815* (Gainesville, FL, 2004), p. 80.

[24] Edward G. Lengel, *George Washington: a military life* (New York, 2005), pp. 77–80; *The papers of George Washington*, colonial series, ed. W.W. Abbot, 10 vols (Charlottesville, VA, 1984), IV, pp. 79–93, 112–5.

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Again, this is not to suggest a mono-causational link between colonial independence and employment. It is, however, instructive to comparatively assess the relative opportunities available to elites during the Seven Years' War. The 10 Highland regiments raised on the British establishment provided approximately 390 commissions; a battalion typically contained 40 officers though some of the regiments were not completed. With the population of the Highlands in the 1750s being approximately 315,000, there were 1.23 commissions per thousand available in the region. In North America, there were far fewer regular battalions and, if we remove the commissions in units that went to British or foreign officers, there were only around 120 commissions available to American gentlemen in the 50th, 51st, 60th (Royal American) and the 95th Foot. With a white population of around 1.1 million in the 1750s, there would have been 0.11 commissions available per thousand or less than a tenth of those available in the Scottish Highlands.[25]

The key question must be why there was so little willingness to offer commissions to American officers. Creole elites at the time were quite aware of the contrast between Scotland and North America. John Bradstreet, a Nova Scotia-born officer, pressured Charles Townshend in 1766 to grant military commissions to 'the sons of the best Families in the several Provinces'. According to Bradstreet, it would 'in a great measure ... quiet the minds of the people on future Political occasions & put an end to their General complaint, that Government makes great difference between them & the Scotch & Irish by giving & granting to the two last posts & employment & none to them'.[26] Borrowing from Wilkite English political culture, many Americans were already suspicious of the perceived Scottish takeover of government institutions and the vast numbers of Scots in the army must have been particularly obnoxious. But, in fact, the lack of American commissions was hardly conspiratorial. There were a number of Americans who achieved great success as army officers. The imperial system was quick to award favours on the basis of patronage. New York-born Staats Long Morris, the grandson of the first governor of New Jersey, joined the 36th Foot as a captain in 1756 and died a full general in 1800, having served in India and North America in addition to time as a member of the Commons. It was also keen to reward those whose skills had made material additions to the realm. Sir William Pepperell from Kittery, Maine, then part of Massachusetts Bay, was knighted following his exploits during the capture of Louisbourg in 1745 and died a lieutenant-general, the first American to obtain that rank.

What American officers lacked was a metropolitan appreciation of their political and military importance. Since American loyalty was rarely questioned

[25] These figures are based on John Walker to the earl of Suffolk, 7 Feb. 1778, TNA, SP54/47, ff 79–82; *Historical statistics of the United States: colonial times to 1970* (Washington, DC, 1975), II, p. 1168.

[26] Bradstreet to Townshend, 3 Dec. 1766, WLCL, Charles Townshend papers, Box 296/5, f. 4.

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before 1763, there was little incentive for the state to extend patronage as it had in Scotland. And, while the Hanoverian regime may have feared the power of clan leaders to raise men against them, the chiefs' social authority was an acknowledged feature of fiscal-militarism in the Highlands. American officers had no such claim to – or means of claiming – social authority. Colonel John Forbes told Pitt that the provincial officers of Virginia and Pennsylvania were 'an extream bad collection of broken Innkeepers, Horse Jockeys, and Indian traders'. Forbes went on to note that 'the Men under them, are a direct copy of their Officers, nor can it well be otherwise'. Fellow Scot Colonel Archibald Montgomerie described the provincial officers with whom he worked as 'worse than privates'. It was elitism rather than professionalism which shaped British attitudes to American soldiering. An acute lack of patronage was also a problem. During the American Revolution, John Wetherhead, a New York merchant, would complain that despite the fact that he was 'as able to lead a Battalion to the Field' as anyone, he stated that 'if You have not friends at Court, it is Nothing – it is Folly – Nay it is Lunacy – to expect to be Employd [*sic*]' in the British army.[27]

The ministry in London did nothing to improve relations with American gentlemen by preferring European-born officers over their colonial equivalents. The debate surrounding the 60th (Royal American Regiment) raised in 1755 gives some indication of how problematic this could be. The regiment was envisaged as a means of recruiting in America since colonial settlers had been reluctant to enlist in regular battalions transferred from Britain. As it was assumed, however, that many of the recruits would come from the German immigrant population, a decision was made to staff the regiment with German-speakers from Central Europe. The agent for Massachusetts, William Bollan, presented a petition to Parliament in opposition to the idea, where he was supported by a number of members. Charles Townshend worried that it would 'rain [*sic*] universal alarm in N America' and that it would 'alienate the good Will of those provinces who have behaved with activity & spirit'. Others found it abhorrent that foreign officers, bringing with them all the dangers of European-style militarism to 'our present constitution', should receive the benefits of half-pay and rank that had been 'repeatedly refused to the Provincial Troops of N. America'. Fundamentally, most commentators believed that bringing over foreign officers would 'retard', rather than improve, recruiting efforts in America. It certainly limited the already scant number of American commissions.[28]

[27] *The writings of General John Forbes relating to his service in North America*, ed. James Alfred Proctor (Mensah, WI, 1938), p. 205; Montgomery to William Bull, 19 July 1760, Library of Congress, James Grant of Ballindalloch papers, reel 30; John Wetherhead to Myles Cooper, 23 Jan. 1777, NLS, Fettercairn papers, Box 75, f. 3.

[28] *Journal of the house of commons*, vol. 27, pp. 457–8; Speech in opposition to bill enabling foreign officers to hold commissions, 18 Feb. 1756, WLCL, Townshend papers, Box 8/4, ff 3–4; Notes on debates regarding foreign officers, n.d. Box 8/22A, f. 69.

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The relationship of ethnicity to successful recruitment shifts our attention to the labour market for soldiers in North America. As we have seen in Scotland, fiscal-militarism worked well in areas where existing labour conditions suited the needs of the state. Colonial America was not as inviting as the Scottish Highlands. Since the foundation of the colonies, labour had been a colonial commodity in extremely short supply. Labour shortages during much of the colonial period led to high wages and it was extremely difficult for the army to compete with other forms of labour in which the pay was better and in which the conditions were more salubrious. The nature of the colonial economy, the non-urban nature of society and the availability of land also meant that the population was less vulnerable to economic fluctuations. Unlike in Britain, the army could not rely on periodic downturns in artisanal or industrial economies to direct young American men into its ranks.[29]

Even had Britain treated its American officers with the respect many of them deserved, the colonies lacked the necessary labourers to make military recruiting a viable proposition. Between 1754 and 1756, 7,500 Americans were recruited into the regular forces but local market conditions across the colonies made long-term regular recruitment problematic. The army had to be composed of men who could be spared from essential economic tasks. In Massachusetts, these were young men who were '*temporarily* available' and used military service as a stop-gap measure before inheriting property from their fathers. Only in rare instances did these recruiting conditions produce recruits willing to accept military service as the basis for their working lives. Other colonies were forced to turn to marginal groups. In Philadelphia and New York, employment opportunities during the war were relatively good, transferring military contributions onto unskilled immigrants.[30] Virginia's regiment was initially recruited with the use of a vagrancy law passed by the House of Burgesses in October 1754 but further attempts to recruit the Virginia regiment beyond battalion strength in late 1755 proved unsuccessful.[31] The colonies contributed more of its sons as a percentage of the population to the Seven Years' War than did England but not necessarily in the way that could provide the state with long-term security.

[29] Richard Middleton, *Colonial America: a history, 1565–1776* (Oxford, 1992), pp. 193–223; Robert J. Steinfeld, *The invention of free labor: the employment relation in English & American Law and Culture, 1350–1870* (Chapel Hill, NC, 1991); Sylvia Frey, *The British soldier in America: a social history of military life in the revolutionary period* (Austin, TX, 1981), pp. 3–21.

[30] Stanley M. Pargellis, *Lord Loudoun in North America* (New Haven, 1933), pp. 104–9; Anderson, *A people's army*, pp. 28, 58–60; Gary B. Nash, *Urban crucible: social change, political consciousness, and the origins of the American revolution* (Cambridge, MA, 1979), pp. 242–5.

[31] *The statutes at large; being a collection of all the laws of Virginia*, ed. William Waller Hening, 13 vols (Charlottesville, VA, 1969), VI, pp. 438–40; John Ferling, 'Soldiers for Virginia who served in the French and Indian war', *Virginia Magazine of History and Biography*, 94 (1986), pp. 307–28; James R.W. Titus, *The old dominion at war: society, politics, and warfare in late colonial Virginia* (Columbia, SC, 1991), pp. 41–9, 78–88.

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The social group most likely to provide recruits were indentured servants. As early as 1755, the government had proposed a measure that had been adopted during the Cartagena expedition of encouraging servants to enlist while compensating their masters for the loss of labour. In 1756, this method was decided on as the means of recruiting the Royal American Regiment. It was remarkably successful and within a year over 600 servants had been enlisted. Given the dire economic circumstances in which many colonial servants found themselves – Sharon Salinger estimates that three-quarters of indentured servants in Pennsylvania relied upon public assistance at some point in their lives – the success of servant recruitment is not difficult to fathom. Pennsylvania quickly followed the lead of ministers in Britain and began to recruit servants to fill its own provincial corps.[32]

These policies, however, did little to forge patriotic partnerships between the state and colonial elites. Many Americans resented their land's falling productivity as the labouring classes were drawn into military service. While the General Assembly in Philadelphia was happy to use the recruitment of servants for their own regiments, they were less keen on it as a means of filling out formations in the regular army. It was claimed that families who relied on indentured servants would be ruined; that the effort spent in training indentured servants would be lost; that enlistment would actually hinder military operations because there would be fewer local artisans to support the army; and that the property of colonial families would be insulted as soldiers entered their dwellings to search for deserters. In a deeply revealing analysis of colonial labour, George Thomas, the deputy governor of Pennsylvania, claimed that the policy would undermine the integrity of the colony by importing large numbers of Africans as masters turned to the enslaved as a more secure source of domestic labour. Even Massachusetts, which was to provide so many soldiers during the Seven Years' War, also feared the loss of productive labour and asked that British regulars garrison the colony rather than locally raised troops. For officials in Massachusetts, American recruitment risked sacrificing long-term economic strength for short-term expediencies. The colony's leaders argued that:

> ... though it must be acknowledged a present saving is made to the Crown of the charge which the transporting men would amount to, yet in the end the nation are losers, for the means of subsistence lying so open to the industrious in a new Country occasions

[32] Matthew Ward, 'An army of servants: the Pennsylvania regiment during the seven years' war', *Pennsylvania Magazine of History and Biography*, 119 (1995), pp. 75–93; *Proceedings and debates of the British parliaments respecting North America, 1754–1783*, eds R.C. Simmons and P.D.G. Thomas, 6 vols (Millwood, NY, 1982), I, pp. 138–76; Sharon Salinger, *To serve well and faithfully: labour and indentured servants in Pennsylvania, 1682–1800* (Cambridge, 1987), p. 128.

> the great multiplication of Inhabitants, and consequently so great an increase of the Consumption of the Manufactures of Great Britain.[33]

Without men to fill the ranks, Britain was left with no option but to allow the colonies to control the recruitment of military labourers. The requisitioning system, for all of its benefits, ultimately emerged as a compromise between Britain's need for soldiers and a colonial need to manage the impact of war on their societies. The colonial labour market would not allow a compromise that secured American investment in the structures of the imperial military.

The failure to create a coherent military policy in the colonies was to have serious implications for British authority as the imperial crisis deepened in the 1760s and 1770s. The possibility of creating client networks between the state and colonial elites was lost as the economic needs of the colonies clashed so obviously with the military needs of the government in London. Without these networks, Parliament lacked the ability to manipulate the political culture of the colonies in the way that might have secured its continuing hegemony. The absence of available military labour in the colonies ultimately led to a search for alternative sources of manpower to fight the American rebels after 1775. Gaels from Scotland and Ireland were one of the most immediate pools available and were widely used during the American Revolution. The recruitment of Gaels in Ireland, the vast majority of whom were Catholic, created divisions across Britain's political establishment and led to the worst civil disturbances in London's history during the Gordon Riots of 1780. In the colonies, much faith was placed upon the Highland settler community of North Carolina whose premature rising in early 1776 proved disastrous for British policy and undermined support for operations in the Southern colonies until 1778. The use of so-called 'savages' as allies served to alienate the neutrals who shared Thomas Jefferson's fear of 'Scotch and foreign mercenaries' sent to 'invade & deluge us in blood'. The sense of betrayal felt by American colonists was amplified by Britain's encouragements to other alien groups. The use of African and Native American military labour sent shockwaves through the white creole population and provided Americans with proof that they could no longer expect security of life, liberty or property through the auspices of Parliament.[34] The politics of

[33] Reasons against bill to enable rescinding affairs in America to enlist servants, n.d., WLCL, Townshend papers, Box 8/22, f. 23; Consequences of enlisting servants for Cartagena Expedition in 1740 by Mr George Thomas, c. 1756, Box 8/22, f. 28; A Representation of the case of Massachusetts Bay to the Board of Trade, 26 Sept. 1755, Box 8/22, f. 13.

[34] Thomas Bartlett, '"A weapon of war yet untried": Irish catholics and the armed forces of the crown, 1760–1830', in T.G Fraser and Keith Jeffrey, eds, *Men, women and war* (Dublin, 1993), pp. 66–85; Frank Whitson Fetter, 'Who were the foreign mercenaries of the Declaration of Independence', *Pennsylvania Magazine of History and Biography*, 104 (1980), pp. 508–13.

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military labour retained the power to undermine even the strongest of Europe's military empires in the New World.

It is a well-established truism that successful fiscal-military states directed impressive amounts of money to war. What this chapter has argued, however, is that financial achievements could mean very little if they could not be converted into labour. If military power, as Paul Kennedy has argued, is ultimately a reflection of economic might, it was not always an easy conversion.[35] There was no clear blueprint for how this could be done and it is quite obvious that the empire did not fully recognise the importance of the labouring market to imperial power, much less attempted to apply standardised policies across its subject territories. Success was achieved in the Scottish Highlands because the state was able to shape its demands to the interests of regional elites and the peculiarities of the labour market. Failure in North America, while far more complex an issue than military labour alone, can be in part attributed to the limitations of the colonial labour market and, with it, the absence of manageable client-patronage networks. Our conceptual framework for understanding the fiscal-military state needs to take account of the contingencies which ultimately impelled Britain's war-making capacities.

Analysis of the conversion of economic power into military power in a colonial setting is crucial for a number of reasons. First, it demonstrates the importance of the human element of the fiscal-military state. Lawrence Stone's assertion that money could always be used to hire more men ignores the political cultures of the eighteenth century and the energy of human relationships even in the midst of bureaucratic leviathans. It is not necessary to adopt an event-driven explanation for Britain's military successes, as Jeremy Black has done, in order to critique the role of finances in successful military power.[36] Second, it helps us understand more clearly the aims of the fiscal-military state and how it evolved. While the financial resources of the state were raised at home, strength was dependent upon continued success in overseas markets. In turn, these markets were sustained by a military-dominated fiscal-military system that was as much a product of the empire as it was a reflection of domestic economic developments. The history of the fiscal-military state is a global one and one that largely remains to be told.[37] Finally, and perhaps most importantly, it reveals the limitations

[35] Paul Kennedy, *The rise and fall of the great powers: economic change and military conflict from 1500 to 2000* (London, 1988).

[36] Jeremy Black, 'Empire-building and the problems of analysis: the case of Britain', *British Journal for Eighteenth-Century Studies*, 27 (2004), pp. 157–71.

[37] This imperial dimension of fiscal–militarism is explored in analysis of garrison government in India and America, see Douglas M. Peers, *Between Mars and Mammon: colonial armies and the garrison state in early nineteenth-century India* (London, 1995); R.R. Johnson, 'The imperial Webb: the thesis of garrison government in early America considered', *William and Mary Quarterly*, 3rd Ser, 43 (1986), pp. 408–30.

of the fiscal-military state. Despite all of its structural advantages, the state's systems for raising men were anything but a paragon of enlightened modernity. The British Empire still relied upon local elites accepting centralised state power in return for privileged access to metropolitan political and economic capital or continuing authority within their own territories. The consequence of this was a highly decentralised form of military power which failed to evolve throughout the century despite the concomitant shifts in finance and bureaucracy.

This revelation poses exciting challenges to our understanding of the fiscal-military state. The assumed modernity of state-building in a European context continues to drive how we think about fiscal-militarism. Terms such as 'the modern state' tend to rationalise the importance of this era to historians' understandings of the past. These limitations, however, suggest how unreformed war-making in the eighteenth century could be. Britain's inability to translate economic might into force suggests a state system that was less modern, less centralised and less hegemonic than many of us have previously thought. The critiques of 'Old Corruption' by William Cobbett and other radicals suggest a system still in the throes of early modern prodigality and nepotism.[38] When all is said and done, and despite the structural accomplishments of eighteenth-century Britain, successful fiscal-militarism was often less an impressive system of bureaucratic efficiency than it was a non-linear and negotiated response to shifting political and military needs.

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[38] Storrs, 'Introduction: The Fiscal-Military State in the "Long" Eighteenth Century', p. 1; this critique of 'modernity' in the history of the state is sketched out by Philip Harling and Peter Mandler, 'From "fiscal-military" state to laissez-faire state, 1760–1850', *Journal of British Studies*, 32 (1993), pp. 44–70.

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Chapter 9

Subsidy State or Drawback Province? Eighteenth-Century Scotland and the British Fiscal-Military Complex

Andrew Mackillop

It is a measure of the comprehensiveness of John Brewer's *The Sinews of Power* that despite an intentional emphasis on the enduring English foundations of the eighteenth-century British state, the book nonetheless offered a subtle analysis in respect of Ireland and Scotland. While noting that 'particularism at the periphery was not eliminated', interactions with the new-style state were characterised by occasional if often brutal coercion, fiscal subordination, clear financial dependency and eventual incorporation through union. Yet far from emphasising an uncomplicated, one-way imposition of non-negotiable state sovereignty, Brewer envisaged an essentially interactive dynamic. Strong and persistent local demands for greater inclusion and participatory rights also shaped the emergence of the eighteenth-century fiscal-military state. So it was that 'the desire for a truly British state ... emanated as much from the periphery as from the metropolis'.[1]

It is noteworthy that Brewer alluded to this integrative pressure from the so-called peripheries when endeavouring to explain the trajectory of post-union Scotland rather than eighteenth-century Ireland. In this way the considerable differences that distinguished the two countries from each other as much as from their English neighbour formed a discernible thread within the first major articulation of the British fiscal-military state concept. However, even whilst acknowledging the composite nature of the British-Irish Isles, doubts were cast over how a 'four nations', Pocock-style analysis might be undertaken.[2] Much of the subsequent historiography which flowed from the initial thesis eschewed analytical frameworks predicated on the different polities of British-Irish monarchy and concentrated instead on the theme of the balance of power between the central authorities and local institutions and actors. Such debates

[1] John Brewer, *The sinews of power*, xviii–xix, pp. 13–14.

[2] John Brewer, 'The eighteenth-century British state: contexts and issues', in Stone, ed., *Imperial state at war*, p. 66.

considered under what circumstances, how and by whom the fiscal-military state was embraced, opposed or appropriated by local elites in order to buttress their existing political, socio-economic and cultural status.[3]

If not framed initially in explicitly 'Irish' or 'Scottish' terms, the effort to uncover the strong, weak or hybrid character of the British fiscal-military state has led to a fuller integration of the non-English areas of the British-Irish Isles into wider debates. The works of Linda Colley, Stephen Conway, John Cookson and Joanna Innes utilise the 'four nations' paradigm to a greater or lesser extent.[4] The results have more than answered Brewer's own doubts that such an approach could only be a 'superficial' departure from either an essentially metrocentric or excessively Scottish or Irish-centred analysis. There exists now an enhanced awareness of the varying degrees of agency exercised by a wide range of interests in what Huw Bowen has helpfully labelled as the 'metropolitan provinces' of Britain and Ireland.[5] The value of this provincial rubric is that it does not envisage questions of distinctiveness or state formation in strictly constitutional, political or administrative terms. A more capacious and holistic set of indicators are used in ways that challenge the overly hierarchical and rigid power relationship implied in the terminology of metropole and periphery.[6] The character of the rural and urban order, the peculiarities of civil society, religious affiliations and differing economic configurations shaped in part by links to London and the empire helped to determine the nature of each metropolitan province.[7] Provincial differences were certainly real but also a matter of degree

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[3] On debates over the balance of power between locality and centre see J.E. Cookson, 'The English volunteer movement of the French wars, 1793–1815: Some contexts', *Historical Journal*, 32 (1989), pp. 878–89; J.E. Cookson, *The British armed nation, 1793–1815* (Oxford, 1997), pp.4–15; Joanna Innes, 'The domestic face of the military-fiscal state: government and society in eighteenth-century Britain', in Stone, ed., *Imperial State at War*, pp. 97–108; Stephen Conway, *The British Isles and the war of American independence* (Oxford, 2002), pp. 4–5, 347–9.

[4] See in particular Linda Colley, *Britons: forging the nation, 1707–1832* (London, 1990), chapter 4; Conway, *The British Isles and the war of American independence*, chapter 5; Cookson, *British armed nation*, chapters 5 and 6; Joanna Innes, 'What would a "four nations" approach to the study of eighteenth-century British social policy entail?', in S.J. Connolly, ed., *Kingdoms united? Great Britain and Ireland since 1500* (Dublin, 1999), pp. 183–99; Joanna Innes, Legislating for three kingdoms: how the Westminster parliament legislated for England, Scotland and Ireland, 1707–1830', in Julian Hoppit, ed., *Parliaments, nations and identities in Britain and Ireland, 1660–1860* (Manchester, 2003), pp. 15–47.

[5] H.V. Bowen, *Elites, enterprise and the making of the British overseas empire, 1688–1775* (London, 1996), pp. 154–5; H.V. Bowen, 'Sinews of trade and empire: the supply of commodity exports to the East India Company during the late eighteenth century', *Econ Hist Rev*, 55 (2002), p. 468.

[6] Kathleen Wilson, *The sense of the people: politics, culture and imperialism in England, 1715–1785* (Cambridge, 1998), pp. 13, 32–41.

[7] Michael Hurst, 'States, countries, provinces', in idem, ed., *States, countries, provinces* (London, 1986), pp. 5–9; N.C. Landsman, 'The provinces and the empire: Scotland, the

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and shades of grey. Distinctiveness was no barrier to connectivity and often in fact formed the basis of when, by what means and how completely the different kingdoms came together.[8] Neither does 'province' mean a colonial territory defined by great geographic distance or radically different climate and social order. It is used here to denote a constitutionally, politically and socio-economically distinctive society within the British-Irish Isles which integrated, but did not fully assimilate, with the English state and society which formed the foundation of the wider British fiscal-military complex. The use of the idea of a 'complex' is to acknowledge that alongside the domestic state and its various institutions there existed a range of associate polities, as in Ireland, and sovereignty wielding corporations such as the Hudson's Bay and United English East India companies.[9] The term 'fiscal-military state' can be unhelpful if taken to imply the existence of a monolithic, singular entity. Britain and the empire were in fact an array of connected legislatures, assemblies, councils, corporations and sectional interests. This is not to suggest that British power was excessively atomised, it clearly was not; but it did exist in variegated ways. Any assessment of Scotland should remain sensitive to the diversity of fiscal-military statehood and province and the mutually constitutive relations that shaped the development of the 'domestic' and 'imperial' state complexes. With these frameworks in mind the aim of this chapter is to argue that Scottish evidence provides new ways of conceptualising the fiscal-military complex and its capacity for simultaneously generating processes of greater integration and new forms of particularism across the British-Irish Isles.

While a clear consensus exists that both Ireland and Scotland were reshaped by the advent of the British fiscal-military state and its associate version in Ireland, some key assumptions underpin how this process has been addressed. Not the least of these is the balance of attention given to centralising trends and ongoing diversity. Perhaps understandably, when considering the latter

American colonies and the development of British provincial identity', in Stone, ed., *Imperial state at war*, pp. 258–77; Alex Murdoch, *British history, 1660–1832: national identity and local culture* (Basingstoke, 1998), pp. 74–105; Jim Livesey, *Civil society and empire: Ireland and Scotland in the eighteenth-century Atlantic world* (New Haven & London, 2009), pp. 8–23.

[8] N.C. Landsman, 'The legacy of the British union for the North American colonies: provincial elites and the problem of imperial union', in John Robertson, ed., *A union for empire: political thought and the British union of 1707* (Cambridge, 1995), pp. 298–317; Alvin Jackson, *The two unions: Ireland, Scotland and the survival of the United Kingdom, 1707–2007* (Oxford, 2012), pp. 121–7.

[9] Bruce Lenman, *Britain's colonial wars, 1688–1783* (Harlow, 2001), pp. 83–101; P.J. Marshall, 'The eighteenth-century empire', in P.J. Marshall, *'A free though conquering people': eighteenth-century Britain and its empire* (Aldershot, 2003), pp. 181–3; C.A. Bayly, 'The British military-fiscal state and indigenous resistance: India, 1750–1820', in Stone, ed., *Imperial state at war*, pp. 323–8; Philip J. Stern, *The company state: corporate sovereignty and the early modern foundations of the British empire in India* (Oxford, 2011), pp. 9–12.

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theme the focus has been upon the persistence of pre-existing differences rather than investigating more fully how increased involvement in the fiscal-military complex worked to produce new internal divergences within the British-Irish Isles.[10] Then there is the more basic question still of how the contribution of societies like Scotland and Ireland are framed and evaluated. Too often this involves an acceptance of perspectives which privilege fiscal capacity and revenue accumulation over human and social forms of wealth. The well-known formulation of 'money' and 'manpower' is underpinned by a Whiggish supposition that the efficient fiscal-military state supplied the credit and finance while economically underdeveloped and materially disadvantaged areas like Ireland and Scotland disproportionately supplied the latter.[11] In this order of things the relative poverty of the metropolitan provinces is perceived primarily in monetary terms and confirmed by high-profile instances of resistance to the state's fiscal demands in the form of tax riots or endemic smuggling.[12]

This orthodoxy has much to recommend it. Ireland and Scotland were undoubtedly less affluent societies than England (though not Wales) by almost any conventional measure: population mass, the volume of economic productivity, merchant-marine capacity and revenue contributions to the British fiscal-military complex.[13] These material realities explain why the traditional understanding of provincial interactions with the state has proven so persistent. 'Poor' societies such as Ireland and Scotland were simply not in a position to supply substantial monetary surpluses on a reliable basis. The metropolitan provinces' primary contribution came instead in the form of the most readily available and realisable resource: manpower for military, naval, merchant-marine and migratory purposes.[14] However, through the work of those such as Thomas

[10] Bruce P. Lenman, 'A client society: Scotland between the '15 and the '45', in Jeremy Black, ed., *Britain in the age of Walpole* (London, 1984), pp. 70–71; Colley, *Britons*, p. 6; Linda Colley, *Acts of union and disunion* (London, 2014), pp. 89–90.

[11] Colley, *Britons*, pp. 128–9; Patrick K. O'Brien, 'Inseparable connections: trade, economy, fiscal state, and the expansion of empire, 1688–1815', in P.J. Marshall, ed., *The Oxford history of the British empire, vol. II: the eighteenth century* (Oxford, 1998), pp. 64–5.

[12] Brewer, *Sinews of power*, pp. 22–3; L.M. Cullen, 'Merchant communities overseas, the Navigation Acts and Irish and Scottish responses', in L.M. Cullen and T.C. Smout, eds, *Comparative aspects of Scottish and Irish economic history, 1600–1900* (Edinburgh, 1977), pp. 169–71; L.M. Cullen, 'Smuggling in the North Channel in the eighteenth century', *Scottish Economic and Social History*, 7 (1987), pp. 10–17; C.A. Whatley, *Scottish Society 1707–1830* (Manchester, 2000), pp. 187, 193–7.

[13] Abstract of Ships Registered in Ireland, September 1788, pp. 1–3, HL, Stowe Collection, ST 33; Abstract of Ships Registered in Great Britain, September 1787, pp. 1–5, HL, Stowe Collection, ST 34; Geoffrey Holmes and Daniel Szechi, *The age of oligarchy: pre-industrial Britain, 1722–1783* (London, 1993), pp. 345–50, 379–94.

[14] H.V. Bowen, *War and British society, 1688–1815* (Cambridge, 1988), pp. 11–19; Thomas Bartlett, '"A weapon of war yet untried": Irish catholics and the armed forces of the crown, 1760–1830', in T.G. Fraser and Keith Jeffrey, eds, *Men, women and war* (Dublin, 1993), pp. 63–85;

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Bartlett, Ivar McGrath and Patrick Walsh, the stereotype of the poverty-stricken metropolitan province has faced a major challenge in relation to eighteenth-century Ireland. The kingdom has been substantially recast not simply as an ever-more important supplier of manpower for Britain's armed forces but also as a substantial revenue-raising fiscal state in its own right.[15] No such revision exists for Scotland. Indeed, a marked feature of the historiography is that the example of the northern half of the union has made very little impact on general explanations of eighteenth-century British state formation. The case of Scotland has obviously been central to the now considerable body of scholarship on the nature of British national identities; but the country has been far less conspicuous in the debates induced by the Brewer thesis beyond an acknowledgement of the tendency to induce domestic instability via Jacobitism.[16] This low profile is understandable, up to a point. The union of 1707 can be read as rendering moot any need to reflect on matters of distinctively Scottish state development. Unlike Ireland after the Williamite settlement, post-union Scotland was simply too small in terms of its surviving state infrastructure to make any substantive impact upon England's pre-existing systems. The formal lineaments of the British fiscal-military state were, as Brewer quite rightly stressed, English or at least Anglo-British in character.[17] With little or no impact on the institutional character of British government and administration, it is hardly surprising that Scotland continues to be associated largely with a disproportionate contribution in manpower and aspects of commercial innovation that diversified the regional and transatlantic economies subject to Customs and Excise.[18]

It is telling that the only major conceptualisation of Scotland within scholarship focussing on the nature of the British state complex originates from historians of eighteenth-century Ireland. In seeking to emphasise that kingdom's substantial governmental apparatus and tax-raising capacity, a useful model has been advanced which views Ireland as a 'subordinate' but broadly parallel variant on the British

Andrew Mackillop, *'More fruitful than the soil': Army, empire and the Scottish Highlands, 1715–1815* (East Linton, 2000), pp. 245–50.

[15] Charles Ivar McGrath, *Ireland and empire, 1692–1770* (London, 2012), pp. 107–79; Patrick A. Walsh, 'The fiscal state in Ireland, 1691–1769', *Historical Journal*, 56 (2013), pp. 629–56.

[16] For an important early exception to the low profile of Scotland and Ireland in assessments of the character, timing, strengths and limitations of British state formation, see C.A. Bayly, *Imperial meridian: the British empire and the world, 1780–1830* (Harlow, 1994), pp. 81–6. See too Frank O'Gorman, 'Ordering the political world: the pattern of politics in eighteenth-century Britain, 1660–1832', in D. Donald and F. O'Gorman, eds, *Ordering the world in the eighteenth century* (Basingstoke, 2006), pp. 87–106.

[17] Brewer, *Sinews of power*, pp. 19–22.

[18] Eric Richards, 'Scotland and the uses of the Atlantic empire', in Bernard Bailyn and Philip D. Morgan, eds, *Strangers within the realm: cultural margins of the first British empire* (London, 1991), pp. 68–113; Landsman, 'Provincial elites and the problem of imperial union', pp. 302–17.

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fiscal-military state and Scotland as a 'subsidy state'.[19] The development of such explanations and distinctions is testimony to the ongoing vibrancy of the debates sparked by Brewer's original thesis and provides a useful framework against which to test the experience of post-union Scotland. Yet an obvious problem with the subsidiary model is that it perpetuates the historiographic emphasis on revenue creation as the overriding resource defining a fiscal-military state. Scotland was not a fiscal-military state, so the argument runs, because it was in net receipt of income from England (both before and after the 1707 union) as opposed to appropriating revenue to recruit, supply and maintain its own standing army and supporting bureaucracy.[20] The terminology of 'subsidy' immediately foregrounds the financial gains a society like Scotland obtained from the state, not what resources were used to acquire the dividend in the first place. This is at best a partial understanding of the range of assets that metropolitan provinces sought to utilise in their relations with state power. In automatically according primary importance to the advanced 'fiscal' attributes of the state, there is a danger that the early modern characteristics of societies like Scotland, and indeed Ireland and England, will not be taken on their own terms. After all, wealth and the means of its deployment were understood in a wide range of ways beyond purely monetary surpluses, commercial productivity and credit.[21]

The capacity to mobilise human capital through social networks was one such form of alternative wealth.[22] Here was a resource the state sought as eagerly as tax returns, albeit less consistently. This perspective is more than just a fashionable rebranding of the pre-existing idea that economically marginal areas like Scotland in the main supplied manpower not money. An analysis which fully incorporates the deployment of human and social resources not only better reflects contemporary political, socio-economic structures and modes of thinking; it also has profound implications for understanding the bases upon which Scotland related to the British fiscal-military complex. Metropolitan provinces that looked 'poor' and economically underdeveloped if assessed in terms of their potential for revenue extraction could and did contain far greater reserves of wealth than is often supposed – these were just configured, mobilised and realised differently. Faced with an undoubted lack of monetary capital and

[19] McGrath, *Ireland and empire*, p. 218; Walsh, 'The fiscal state in Ireland', pp. 632, 656.

[20] Whatley, *The union and the Scots*, pp. 128–9; Walsh, 'The fiscal state in Ireland', p. 632.

[21] Michael J. Braddick and John Walter, 'Introduction. Grids of power: hierarchy and subordination in early modern society', in idem, eds, *Negotiating power in early modern society: hierarchy, subordination in Britain and Ireland* (Cambridge, 2003), p. 31.

[22] Natasha Glaisyer, 'Networking: trade and exchange in the eighteenth-century British Empire', *Historical Journal*, 47 (2004), pp. 451–75. For further use of the human and social capital concept in an historic context, see C. Wetherell, A. Plakan and B. Wellman, 'Social networks, kinship and community in Eastern Europe', *Journal of Interdisciplinary History*, 24 (1994), pp. 643–5.

a preponderance of landed-based forms of wealth, societies like Scotland had every reason to develop a greater degree of reliance on human forms of capital and the social networks that enabled their mobilisation and realisation.[23] This in turn offered opportunities for metropolitan provincial interests to interact with the central authorities in ways that mitigated conventionally defined monetary poverty through the conversion of these alternative resources to state income.

This dependence on human assets is ironic given eighteenth-century Scotland's position as the least populated of the three kingdoms by a considerable and growing margin. Its population mass is usually contrasted unfavourably with that of England; but the same could be said of Scotland in relation to Ireland. By the beginning of the eighteenth century Ireland contained at least half again as many people as Scotland's approximately one million inhabitants. By the 1750s, the contrast stood at approximately 2.2 million to 2.5 million versus Scotland's 1.25 million. In 1800 the country only had approximately 36 per cent of the now rapidly increasing Irish population and 12 per cent of the British and Irish total.[24] While the country's position within the union may have endowed Scotland with certain constitutional privileges, it was very much a junior partner when compared with the much larger demographic reserves of the neighbouring kingdoms. It is eloquent testimony to the ongoing need for imaginative solutions to a chronic lack of monetary assets that, under these circumstances, human capital continued to be relied upon in post-union Scotland as a form of realisable wealth that shaped interactions with the state.

It is important to stress that this reliance was recognised and commented upon explicitly by contemporary observers. Writing in August 1708 to Sophia, electress of Hanover, the political-economist and leading intellectual on the nature of the English state, Charles Davenant, strove to better inform his prospective monarch of conditions in Scotland. In a characteristically penetrating analysis he focused on how concepts of wealth were formulated and deployed. Davenant stressed the disparity between Scotland's material impoverishment and the overweening domestic power and sense of entitlement of its landed classes, especially the aristocratic families and their web of dependents. Noting the predilection of the landed interest for military service abroad over the domestic improvement of their estates, he argued that this was in many ways a logical response given that their properties were either too small or 'consisting [sic] more in command than in revenue'.[25] The idea that this level of 'command'

[23] For a candid critique by Andrew Fletcher, Lord Milton, Archibald Campbell, earl of Ilay and later third duke of Argyll's political manager in Scotland of the pressure created by aggressive Scottish lobbying for the placement of human capital, see NLS, MS 16517, fo. 11.

[24] S.J. Connolly, *Divided kingdom: Ireland, 1630–1800* (Oxford, 2008), p. 164; David Allan, *Scotland in the eighteenth century* (Harlow, 2002), pp. 81–2.

[25] Incoming Brydges' Correspondence, 1708–1709, HL, Stowe-Brydges Collection ST 58/ vol. 3, p. 47.

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over tenantry constituted a form of alternative wealth was not simply a figment of English prejudice. It directly shaped the thinking of Scottish commentators reflecting on how the kingdom might best surmount its international reputation for monetary poverty. Many fretted over what they saw as the substantial range of powers preserved in the hands of the country's landed elite by the union settlement. Motivated in part by ongoing fears over Jacobitism, William Logan's comments in 1738 typified this strain of thought:

> There is no nation under heaven more happy with respect to its civil constitution generally speaking than the Kingdom of Great Britain. But ... nothing does more barr [sic] the happiness and threaten the quiet of our constitution than the slavish dependencies, that the people of Scotland groan under, by reason of the tenures or holdings of their lands and the heritary [sic] jurisdictions in the hands of their great men.[26]

The abolition of heritable jurisdictions in the aftermath of the 1745–46 rising is usually seen as decisively removing this feature of Scottish society and as proof of the power of the central state over its truculent domestic provinces.[27] The legislative assault on aspects of Scottish (not just Highland) landed influence certainly removed the legal framework of military tenures and proprietary justice. What it did not do was excise the deeper cultural attitudes and systems of short-term tenure that facilitated the continued mobilisation, for decades after Culloden, of varying forms of human resources. The premier landed families, from the Campbells of Argyll in the Highlands to the Scotts of Buccleuch in the Borders, used the latest statistical approaches to quantify and assess their human capital.[28] Indeed, assertions by Scotland's mid-to late eighteenth-century literati that the progressive commercialism incubated by the British settlement had broken the power of the great lords flew in the face of socio-economic realities.[29] Historians of the country's unusually rapid agrarian revolution stress how, in comparison to prevailing conditions in England, Wales or Ireland, the

[26] William Logan, *A view of the present state of Scotland, in regard to the tenures and slavish dependencies of the subjects of that part of North Britain* (London, 1738), p. 2.

[27] NLS, Fletcher of Saltoun Paper, MS 16631, fo. 5; P.J. Marshall, *The making and unmaking of empires: Britain, India, and Ame*rica (Oxford, 2005), pp. 34–5.

[28] Eric Creegan, ed., *Inhabitants of the Argyll estate, 1779* (Edinburgh, 1963), p. 124; *Letter to His Grace the Duke of Buccleugh, on national defence to which is now added, a postscript, relative to the regiments of fencible men raising in Scotland* (Edinburgh, 1778), pp. 1–77; Brian Bonnyman, *The third Duke of Buccleuch and Adam Smith: estate management and improvement in enlightenment Scotland* (Edinburgh, 2014), pp. 152–3.

[29] Allan I. Macinnes, *Union and empire: the making of the United Kingdom in 1707* (Cambridge, 2007), pp. 19–20; R.H. Campbell, 'Continuity and challenge: the perpetuation of the landed interest', in T.M. Devine, ed., *Conflict and stability in Scottish society* (Edinburgh, 1990), pp. 122–6.

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electoral, legal and tenurial system north of the border remained massively weighted in favour of the proprietor.[30] This enabled Scottish landed families to continue to conceive of their tenantry and other local or kin associates as a key resource to be managed, moved and marshalled in ways that were less readily possible elsewhere in Britain and in Ireland. Agrarian improvement formed the primary objective behind attitudes to the maintenance and deployment of large estate populations.[31] But manpower for state service of various kinds was also explicitly understood as a cash crop that gave Scotland's proprietary elites a major lever in negotiations with England and, later, Britain's political leadership.[32] These transactions could vary from large volumes of manpower for Highland regiments to the placement in the professional and technocratic echelons of domestic and imperial state service of middling and elite individuals from kin and client backgrounds.[33] Too often treated as evidence of political graft, or as social and migratory phenomena, these trends have never been sufficiently factored into existing explanations of the manner in which Scotland integrated into the British fiscal-military complex.

It bears reiteration that these developments were not a simple continuation of the sort of antiquated feudalism condemned by Davenant, Logan and many of the leading lights of the country's enlightenment.[34] The disproportionate deployment of human capital was in fact a highly contemporary adjustment to the reality and opportunities offered by the fiscal-military complex and amounted to a form of provincial political economy. This development is a prime example of the need to recapture how Britain's fiscal-militarism did not just perpetuate distinctive conditions in the metropolitan provinces but prompted reactions and adjustments which generated new degrees of difference and divergence. The concept of Scotland as a subsidy state becomes problematic because it fails to sufficiently acknowledge the different range of assets that often predominated in metropolitan provinces and which formed a key tactic in interactions with the state. In bringing large amounts of human capital to the table, leading political and social interests across Scottish society felt they existed in an equitable system of mutual benefit rather than as merely subsidised financial dependents of the British state.[35] This doubtless explains in part the

[30] T.M. Devine, *The transformation of rural society: social change and the agrarian economy, 1660–1815* (Edinburgh, 1994), pp. 61–6.

[31] T.M. Devine, 'The making of a farming elite? Lowland Scotland, 17501850', in Idem, ed., *Scottish elites* (Edinburgh, 1994), pp. 70–73.

[32] Mackillop, *'More fruitful than the soil'*, pp. 41–76.

[33] Ronald M. Sunter, *Patronage and politics in Scotland 1707–1832* (Edinburgh, 2003), pp. 22–60; George McGilvray, *East India Patronage and the British state: the Scottish elite and politics in the eighteenth century* (London, 2008), pp. 15–27.

[34] Colin Kidd, 'Eighteenth-century Scotland and the three unions', in T.C. Smout, ed., *Anglo-Scottish relations from 1600–1900* (Edinburgh, 2005), pp. 171–83.

[35] Jackson, *The two unions,* pp. 64–5.

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aggressive sense of entitlement to state employment that so many eighteenth-century observers noted about the great Scottish lords and their extended train of kin and other local clients.[36] From this perspective, Scotland existed not as a 'subsidy state' but as a metropolitan province with distinctive social, legal, landed and cultural traditions which facilitated the exchange of one realisable form of wealth – human capital – for another in the shape of state employment, income and status.

This trade-off worked at different echelons of the state complex. The dynamic can be crudely summarised as a constant pressure to minimise payments into central coffers while maximising the acquisition of revenue back from the state. As a set of priorities this was of course an objective common to all parts of the British-Irish isles. Everyone wanted to give the state as little as possible and get back from it as much as was feasible. However the process developed its own distinctive characteristics north of the border because of the nature of provincial society there. Scottish political and commercial interests succeeded in drastically minimising their contribution to the British fiscal-military state in two key areas: the land tax and in Customs payable upon re-exported colonial produce. The imposition of England's more intrusive Customs and Excise system as a consequence of the union is often linked to dramatic and hostile reactions like the 1725 Malt Tax riots in Glasgow and other Lowland towns and the smuggling-related Porteous Riots which rocked the Scottish capital in 1736.[37] Far less well appreciated is the opposite tendency whereby the volume and the nature of revenue returns were obviated or reduced. By virtue of Article IX of the Treaty of Union, Scotland's landed classes agreed to pay an annual land tax of £48,000. It was a remarkably low, almost derisory, amount when compared to the £1,997,763 payable in England.[38] With a population of around 20 per cent that of her southern neighbour, post-union Scotland paid only 2.4 per cent in equivalent land tax. Although the Irish political nation did not initiate a land tax upon itself, the nearest fiscal equivalents (the hearth tax and quit rent) produced an average annual combined total of £93,000 to £123,000 per annum over the course of the century.[39] The relatively low number of 45 Scottish MPs

[36] Edinburgh, 28 January 1742: Henry Borthwick, Baron Borthwick-John Campbell, fourth earl of Loudoun, HL, Loudoun (Scottish) Collection, Box 3/LO10858; Paul Langford, 'South Britons' reception of North Britons, 1707–1820', in Smout, *Anglo-Scottish relations*, pp. 149–52; Gordon Pentland, 'We speak for the ready': images of Scots in political prints, 1707–1832', *Scottish Historical Review*, 90 (2011), pp. 89–90.

[37] Harry Thomas Dickinson and Kenneth J. Logue, 'The Porteous riot, 1736: events in a Scottish protest against the Act of Union with England', *History Today*, 22 (1972), pp. 272–81; Christopher A. Whatley, 'How tame were the Scottish Lowlanders during the eighteenth century', in Devine, ed., *Conflict and stability*, pp. 5–14.

[38] Christopher A. Whatley, *Bought and sold for English gold? Explaining the union of 1707* (East Linton, 2001), p. 106.

[39] Walsh, 'The fiscal state in Ireland', p. 636.

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added to the new British House of Commons in 1707 needs to be understood in this context. The country's negotiators, who overwhelmingly represented the landed order, opted in effect for reduced representation for minimal taxation.

But this agreement was only one dimension of post-union Scotland's culture of tax avoidance. Even the commercial activities that most clearly heralded the country's successful integration into the British imperial economy developed in ways which lessened the total volume of tax receipts drawn from north of the border. Research on the economy of this period has convincingly revealed the extent to which regulations on Customs 'drawback' directly determined trading patterns and business strategies among tobacco merchants, particularly the large firms operating out of Glasgow.[40] Most European states offered a range of reductions (known in contemporary terms as a 'drawback') on standard rates of Customs and Excise. These were invariably restricted to key commodities deemed deserving of privileged fiscal treatment due to their role in facilitating the national interest through a favourable balance of international trade.[41] A number of products, especially staples from British colonies, could, if re-exported within a certain period, receive significant discounts on standard levels of Customs. In the case of tobacco a drawback of 100 per cent was available after 1723 on all re-exports. This dramatically reduced the actual revenue the state acquired on the product when compared to the gains made by the authorities if the commodity remained in Britain for domestic consumption. These were purely paper transactions, conducted through bonds of credit; the state obviously did not pay merchants when allowing a drawback but instead sanctioned a series of concessions from standard levels of duty in ways that dramatically lowered overheads and enhanced profit margins for the merchants concerned. However, to obtain such concessions the importers were obliged to offer up a promise of payment at the full nominal Customs rate. Once the product was re-exported the merchant could 'drawback' the bond, paying only the interest on the full nominal amount for the period between the original importation and the later date of movement overseas.

The drawback system was a counter-intuitive approach designed to bolster the balance of trade and facilitate foreign earnings. Despite an apparent sacrifice of overall revenue, the state benefitted in the long term by acquiring promissory

[40] The crucial significance of the 'drawback' system in shaping political economy in post-union Scotland has been emphasised by Philipp Robinson Rössner. The argument in this paragraph owes much to his exacting analysis. See Philipp Robinson Rössner, *Scottish trade in the wake of union (1700–1760)* (Stuttgart, 2008), pp. 57–62, 312–3. See, too, T.M. Devine and Philipp Robinson Rössner, 'Scots in the Atlantic economy, 1600–1800', in John M. MacKenzie and T.M. Devine, eds, *Oxford history of the British empire: Scotland and the British empire* (Oxford, 2011), pp. 38–46.

[41] William Ashworth, *Customs and excise: trade, production, and consumption in England, 1640–1845* (Oxford, 2003), pp. 41–5.

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bonds of credit that generated a predictable, if reduced, income stream. This formed a fiscal resource upon which future borrowing could then be secured and serviced. Provincial trading interests shaped their commercial tactics accordingly. The transatlantic tobacco trade is rightly understood as one of the truly transformative influences upon eighteenth-century Scottish society.[42] But it was also an extended exercise in provincial commercial interests developing niche and highly specialised trading methods predicted on minimising the overall volume of fiscal-state extraction. Historians of the fiscal-military state, in common with eighteenth century commentators, have stressed Scotland's muted contribution in tax terms. Even by the 1750s, average per capita taxation levels north of the border were still significantly less than those in Ireland.[43] This was not just a pattern born of economic underdevelopment and material poverty; it was a structural manifestation of the distinctive basis and trajectory of Scotland's integration into the British union state and imperial economy.

Maximising drawbacks constituted a logical response to problems of conventional liquidity. An even more obvious objective lay in maximising the redistribution of state income back into the metropolitan provinces. If understood in these broad terms, and not just as a specific Customs and Excise regulation, Scotland can be reconceptualised as a 'drawback province' as opposed to a 'subsidy state'. The redistributive dimension of this broader drawback tendency is at its most obvious in relation to patterns of Scottish employment in the armed forces, the largest single area of the state's activities and the focus of the vast majority of its expenditure.[44] The general characteristics of the country's military contribution to the British state and empire in this period are well understood, not least in relation to how such involvement shaped the development and nature of British identity.[45] Patterns had been set prior to the parliamentary union and intensified during the Nine Years' War (1688 to 1697) and the Spanish War of Succession (1702 to 1713/4). A large number of Scots served in units, paid for by the English Parliament, fighting in the Low Countries and western German kingdoms.[46] One consequence of this was a striking Scottish profile among the commissioned officer class. One-third of Marlborough's general staff during the early years of the Spanish War were Scots and included individuals such as John Campbell, second duke of Argyll and

[42] T.M. Devine, *The tobacco lords: a study of the tobacco merchants of Glasgow and their trading activities c.1740–90* (Edinburgh, 1975), pp. 1–55.

[43] Walsh, 'The Irish fiscal state', p. 639.

[44] Brewer, *Sinews of power*, pp. 27–31.

[45] P.J. Marshall, 'Britain and the world in the eighteenth century: IV, the turning outwards of Britain', *Transactions of the Royal Historical Society*, Sixth Series, XI (2000), p. 2; T.M. Devine, *Scotland's empire, 1600–1815* (London, 2003), pp. 290–319.

[46] Christopher A. Whatley, *The Scots and the union* (Edinburgh, 2006), pp. 127–9; Macinnes, *Union and empire*, pp. 193–4, 221.

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George Hamilton, first earl of Orkney.[47] These were the aristocracy of service Davenant had in mind in his commentaries to Sophia. The political, professional and social prominence of the likes of Argyll should not detract from less obvious patterns of participation that had already, prior to the union, begun to include lesser lords and minor landed gentry.[48] In mid-1705 Marlborough's staff of six contained only one Scot, Orkney; however, of his seven brigade commanders, three – Lord John Hay of the Scots Greys, James Ferguson of the Cameronians and Charles Ross of Balnagown – were Scots.[49] Although less than 20 years had passed since 1688 and the transformation of the basis of the English fiscal-military state, sections of Scotland's landed classes were already acquiring offices and income at a greater rate than might be expected given the kingdom's minimal fiscal capacity and its weight of population within the new British kingdom after 1707 – then approximately 20 per cent.

The redistributive process facilitated by such involvement entailed state earnings and, more importantly, credit spilling back into Scottish society in a number of ways. Scots merchants and financiers based in London positioned themselves to benefit from the clothing and equipment contracts and regimental agencies which sprang up to service the inflated military establishments. A definite pattern was already evident prior to the union whereby Scottish regimental colonels favoured such merchants as their agents. By 1706 John Graham, Patrick Gordon, David Campbell, John Elliot and Robert Gardiner acted on behalf of Brigadier-general Ferguson, Lords Stair, Argyll and Orkney and Colonel Mark Kerr respectively.[50] These men utilised their access to state funds and credit to enhance and diversify Scottish liquidity. As early exemplars of gentlemanly capitalists they provided banking facilities, insider information on government spending, loans and, in the case of David Campbell during the Nine Years' War, clothing contracts for kinsmen and associates operating a woollen manufactury outside Edinburgh.[51]

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[47] K.M. Brown, 'From Scottish lords to British officers: state building, elite integration and the army in seventeenth-century Scotland', in N. Macdougall, ed., *Scotland and war AD 79–1918* (Edinburgh, 1990), pp. 145–9.

[48] James Campbell of Lawers to Hugh Campbell, 3rd earl of Loudoun, 19 March 1706, HL, Loudoun (Scottish collection), Box 7/ LO 8165.

[49] Accounts of James Brydges as Paymaster, H.M. forces in the Low Countries, 24 June 1705–23 December 1705, HL, Stowe-Brydges collection, ST 8/vol. 1, p.2.

[50] Accounts of James Brydges as Paymaster, H.M. forces in the Low Countries, 24 June 1705–23 December 1705, HL, Stowe-Brydges collection, ST 8/vol. 1, pp 2–363; Accounts of James Brydges as Paymaster H.M. forces in the Low Countries, 24 December 1706–22 December 1709, HL ST 8/vol. 2, pp. 17–320; Business Papers of Alexander Campbell, merchant in Edinburgh, 1708–12, NRS, RH15/14/62/1.

[51] Accounts closed 30 September 1699, Alexander Campbell and David Campbell, NRS, RH15/14/62/(ii)1; Accounts closed 30 September 1699, Alexander Campbell and David Campbell, NRS, RH15/14/62/(ii)7.

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Historians of the fiscal-military state focus, understandably enough, upon formal structures, not the sort of unofficial links exemplified by Campbell. But their informal, even transient nature should not detract from their importance. Such connections ensured that state revenue could be obtained more readily in London and used as a flexible adjunct to Scottish society's official banking sector, such as it was in the early 1700s. The exchange of social prestige for state service and rank could be brought full circle with the sale of a commission or even an entire regiment for hard cash. Although required to do so by King George I for political reasons, Charles Cathcart, eighth baron Cathcart realised no less than £5,300 for his regimental colonelcy in 1718.[52] As the century progressed this acquisition of state monies became commonplace and operated on an increasingly large scale, especially when considered against those structural features of the British union settlement that institutionalised tax avoidance and minimal payment levels north of the border. When the American Revolutionary War expanded in 1778 into a genuinely global conflict, the government substantially augmented the number of Highland regiments on the army's establishment. The annual cost of these units, not including the pre-existing 42nd Black Watch, amounted to £171,500 per annum: this was three and half times Scotland's entire land tax.[53] The vast bulk of this money would not have made its way north of the border because these regiments served overseas. However enlistment bounties and the salary income created by a new raft of commissioned officers enhanced levels of monetisation, liquidity and creditworthiness across numerous localities in Scotland.[54] The significance of the allocation of large sums to specialised contractors and agents lay in the opening up of London finance to metropolitan provincial interests. By the 1790s there existed in the capital what amounted to an unofficial, ancillary financial sector with strong links back over the border, underwritten by state credit for official military purposes. It operated on a scale that matched many of the country's official tax returns. Typical in this respect is the substantial annual turn-over of Messrs Ross and Ogilvie, a London-based but Scots-owned business specialising in agency work for a number of regiments with links to Scotland and heavily staffed with Scottish officers. In 1796 its accounts showed payments of £1,118,000 and a total profit margin of £23,413.[55]

The activities of the likes of David Campbell in the early 1700s and Ross and Ogilvie nearly a century later reveal the innate reciprocity at work as

[52] Anthony Bruce, *The purchase system in the British army* (London, 1980), pp. 22–6; Rutherford, 13 January 1718: Sir James Campbell to Hugh Campbell, 3rd earl of Loudoun, HL, Loudoun (Scottish Collection), Box 7/ LO 8143.

[53] J. Almon ed., *The parliamentary register or history of the proceedings and debates of the house of commons*, vols 3 and 8 (London, 1775–83), pp. 206, 177–8.

[54] Mackillop, *More fruitful than the soil*, pp. 147–67.

[55] 'Accounts of Military Agents Messrs Ross and Ogivlie', NRS, Court of Session Productions, CS96/1429; CS96/1437, pp. 746–819.

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Scotland supplied large numbers of officers and men in return for secure salary streams and, more importantly, enhanced availability of state credit. The effectiveness and profitability of this military economy is hard to gauge accurately and must be contrasted against persistently low per capita levels of official spending on regular regiments located in Scotland, barrack building and especially naval infrastructure. By all these indicators the country's share of formal public spending was well below its share of population, although not against its much reduced contribution in taxes.[56] Unlike Ireland, Scotland was very lightly garrisoned with regular regiments other than for a few years after each of the Jacobite risings in 1715 and 1745–46.[57] Far from proving a popular respite from the army, the policy irritated the country's political elite not simply because of the obvious security implications but because of the reduction in the redistributive or 'drawback' potential of military incomes circulating in local economies.[58] The socio-economic effects of a pronounced reliance on incomes from the state have not have been as beneficial as many contemporaries believed. In the case of gentry families in the mid- to later eighteenth-century Highlands, excessive reliance on state employment is held to have perpetuated indebtedness, commercial underdevelopment and a general lack of economic diversification.[59] This useful cautionary injunction points to the intriguing possibility that the fiscal-military state may have deepened pre-existing economic differentials at the regional and even provincial level.

Yet this greater awareness of the potential downsides of links to the fiscal-military complex must be balanced with the obvious and persistent pressures from across Scottish society for better access to state, government and imperial employment. Commentary in the *Statistical Account of Scotland*, published in the 1790s, consistently noted the heavy involvement of ordinary populations and middling and gentry families in various forms of state service. The sense of a human capital economy at work and the determination to portray such trends as both positive and patriotic comes across clearly in the survey of the parish of Langholm in Dumfries-shire:

> It would exceed the bounds allocated to a report of this kind to mention many other young men who have gone from this parish to India, and other places abroad, and are

[56] A. Gunning, 'Government expenditure and military and naval activity in Scotland, 1793–1815', *Scottish Economic and Social History*, 3 (1983), pp. 36–44.

[57] J.A. Houlding, *Fit for service: the training of the British Army, 1715–1795* (Oxford, 2000), p. 28.

[58] Andrew Mackillop, 'Confrontation, negotiation and accommodation: garrisoning the burghs in post-union Scotland', *Journal of Early Modern History*, 15 (2011), p. 173.

[59] Stana Nenadic, 'The impact of the military profession on Highland gentry families, c.1770–1830', *The Scottish Historical Review*, 85 (2006), pp. 75–99.

> promising to do much credit to their *natale solum*, in the army and navy. ... No parish, perhaps, in Scotland, of its extent, can produce such a number.[60]

Even allowing for local chauvinism and the tendency to inflate and exaggerate, it is striking how the picture painted for Langholm was replicated across the whole of Scotland. Parishes in 20 out of Scotland's 33 shires (60.6 per cent) made explicit mention in the *Statistical Account* reports of attitudes to involvement in the army or navy, a total that does not include connections to the other corporate extensions of the fiscal-military complex such as the Hudson's Bay and English East India Companies.[61] These anecdotal observations are supported by the known percentages of Scots officers in the army. The profile evident in the age of the Marlborough was to last for the rest of the century and into the early 1800s. From the 1700s to 1763 Scots held approximately 25 per cent of senior staff appointments, positions that enabled a further raft of junior promotions and provided an informal source of patronage for Scots that operated in ways akin to the pool of offices controlled formally by the lord lieutenant of Ireland.[62] This strong presence in the commissioned echelons is one of the defining characteristics of Scotland's interaction with the fiscal-military complex over the whole of the long eighteenth century. As British army officer numbers expanded relentlessly to over 15,000 at any one time during the 1793 to 1815 conflicts, Scots managed to retain approximately 25 per cent of this vastly inflated total.[63] This profile becomes all the more significant when contrasted against the kingdom's steadily declining share of Britain and Ireland's overall population. These numbers mean that there were often twice as many commissioned Scots army officers than the country's weight of population would warrant.

It is important that these trends are not exceptionalised. There is useful contrast to be drawn in this regard between the Scots and Protestant Irish presence within the officer ranks of the British army. While disproportionate in the case of the former, it was Ireland's Protestant landed families and their associates that acquired the single greatest per capita share of any metropolitan provincial interest. Protestants constituted around 20 per cent of Ireland's total population and approximately 4–5 per cent of the British and Irish total. Yet gentry from the established church, Huguenot and dissenting backgrounds secured an extraordinarily high volume of military commissions. This situation

[60] *The Statistical Account of Scotland*: http://stat-acc scot.edina.ac.uk/sas/sas.asp/ [Accessed 2 August 2014].

[61] Mackillop, *'More fruitful than the soil'*, p. 245.

[62] J. Hayes. 'Scottish officers in the British army, 1714–1763', *Scottish Historical Review*, 37 (1958), p. 25; B.J. Broomfield, 'Some 100 unreasonable parliament men – A study in military representation in the eighteenth-century British parliament', *Journal of the Society for Army Historical Research*, 39 (1961), pp. 94–6.

[63] Cookson, *British armed nation*, p. 127.

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arose as a direct consequence of the patronage generated by the Irish fiscal state's capacity to pay for and host a significant component of Britain's army reserves.[64] It has been estimated that as many as 1,000 Irish officers served in the regular forces between 1690 and 1760, with the number increasing rapidly thereafter; by 1813 Irishmen constituted 35 per cent of the British army total officer corp.[65] At the beginning of each new round of international hostilities, before additional regiments could be added to the establishment (the method by which many Scottish families usually traded manpower for office), this Irish profile could be very high indeed. In July 1757 a roll call of the officers and men of the 11 regular regiments at Halifax in Nova Scotia revealed that of the 431 commissioned individuals no less than 166 (38.5 per cent) were Irish: the Scottish total amounted to 81 (18.7 per cent).[66]

These figures should not surprise. The existence of an associate fiscal-state in Ireland and exclusive control of its Parliament enabled the established Protestant order to tax Irish society (not least the kingdom's Catholics) and in the process generate privileged access to the army.[67] Yet there is an important distinction to be drawn between the overall share of military offices and the reality that the vast majority of such posts, even after the 1793 Relief Act made junior- and middle-ranking commissions accessible to Catholics, went to the Protestant minority.[68] A key contrast with Scotland lies in the fact that, despite the northern kingdom's reduced revenue input, a broader social and geographic spectrum of Scots was always evident in the officer ranks.

If analysis moves beyond the regular army into the other institutions of the fiscal-military complex the often comprehensive and disproportionate nature of Scottish involvement is cast into even greater relief.[69] Although certainly less evident in the Royal Navy than in the army, individual Scots were nonetheless active in the senior service prior to the union and the number of officers increased over the eighteenth century to a level roughly matching that of the

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[64] P.J. Marshall, 'A nation defined by empire, 1755–1776', in Alexander Grant and Keith J. Stringer, eds, *Uniting the kingdom: the making of British history* (London, 1995), p. 210.

[65] Toby Barnard, *A New Anatomy of Ireland: the Irish protestants, 1649–1770* (New Haven, 2003), p. 178; Cookson, *British armed nation*, p. 127, fn. 5.

[66] HL, Loudoun (American) Collection, LO 1345(5), LO 1384 (2), LO 3936(1), LO 2533(4), LO 4011(1), LO 1683 (1), LO 4012(1), LO 1391, LO 4068 (2), LO 2529 (1), LO 2529(5).

[67] McGrath, *Ireland and empire*, pp. 118–9.

[68] Thomas Bartlett, 'The origins and progress of the Catholic question in Ireland, 1690–1800', in T.P. Power and Kevin Whelan, eds, *Endurance and emergence: Catholics in Ireland in the eighteenth century* (Blackrock, 1990), pp. 13–15.

[69] J.M. Mackenzie, 'On Scotland and the empire', *International History Review*, 15 (1993), pp. 714–8; Devine, *Scotland's empire*, xxvi; Douglas Hamilton, 'Scotland and the eighteenth-century empire', in T.M. Devine and Jenny Wormald, eds, *The Oxford handbook of modern Scottish history* (Oxford, 2012), pp. 426–9.

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country's demographic weight within the British-Irish monarchy. During the French Revolutionary and Napoleonic wars the regions shaped by Scotland's coastal and North Sea maritime economy, such as the Fife-Forth basin, supplied ratios as high as Devon and Kent, counties known at the time for providing a high volume of commissioned personnel. In this same period the number of Scots in the officer echelons of the navy surpassed the ratio of Irish individuals relative to their respective populations.[70]

A similar pattern emerged in the English East India Company. Irish rank and file were absolutely central to the corporation's European garrisons at Bombay, Calcutta and Madras.[71] But the remunerative officer cadre, which burgeoned as the Company increased its recruitment of sepoy manpower, exhibited a steadily increasing Scots profile and a relative (though never absolute) decline in Irish involvement over the course of the second half of the eighteenth century.[72] In the mid-to-late 1750s until the end of the Seven Years' War, Irish recruitment to the corporation's junior officer class ran at approximately three times that of the Scots. By the early 1800s, the positions had been reversed. In just one year from 1808 to 1809 the Company appointed 182 cadets: 51 (28 per cent) went to Scots, while 10 (5.4 per cent) went to individuals from Ireland. The same basic pattern held for other service sectors such as the corporation's large medicine establishment and the mercantile-administrative elites.[73]

This contrast was starker still in relation to the Hudson's Bay Company, a London-based monopoly which did not recruit large numbers of personnel but whose theatre of operations encompassed a vast part of the far north of the American continent both before and after 1783.[74] The organisation's recruitment methods are a prime example of the need to distinguish between the impact of the domestic British fiscal-military state and that of the wider imperial complex. While the former undoubtedly induced greater centralisation and uniformity in key areas of bureaucracy and Customs and Excise regulation, institutions comprising the latter often evolved strategies that used, and in the process consolidated, regional and national differences. In the case of the Hudson's Bay Company the strategy entailed a growing set of connections with the Orkneys. The resultant interaction produced both integration and new

[70] Brian Lavery, *Shield of empire: The Royal Navy and Scotland* (Edinburgh, 2007), pp. 70–89; Michael Lewis, *A social history of the navy* (London, 2006), pp. 62–74.

[71] Thomas Bartlett, 'The Irish soldier in India, 1750–1947', in Michael Holmes and Denis Holmes, eds, *Ireland and India: connections, comparisons and contrasts* (Dublin, 1997), pp. 14–16.

[72] Andrew Mackillop, 'Locality, nation and empire: Scots and the British Empire in Asia, c.1695–1813', in MacKenzie and Devine, *Scotland and the British empire*, pp. 67–9.

[73] BL, Asia, Pacific and Africa Collections, India Office Records, L/MIL/9/85; L/MIL/9/118, No. 1–182; J/1/1–28; Mark Harrison, *Medicine in an age of commerce and empire: Britain and its tropical colonies* (Oxford, 2010), pp. 5–6.

[74] P.J. Marshall, *Remaking the British Atlantic: The United States and the British Empire after American independence* (Oxford, 2012), pp. 154–5.

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forms of distinctiveness at the same time. By the early 1800s, after a century of recruiting, there existed a niche set of linkages between the Company and the islands' labour market and economy. It is difficult to exaggerate the extent to which Orkneymen formed a vastly over-represented element in the Company's workforce. By 1800 there were 418 in service out of a total HBC labour force of 424 (79.7 per cent).[75] No other institution of the British fiscal-military complex was so comprehensively infiltrated by such a highly concentrated set of personnel and social networks. The results show in microcosm the 'provincial drawback' economy in action. Parish ministers in the Orkneys writing for *The Statistical Account* explicitly noted the volume of remittances from British North America and the role these monies played in sustaining material conditions and social status: in 1797 alone £2,543 arrived back.[76] While the amount seems miniscule in comparison to the many millions at the disposal of the fiscal-state, this represented a major repatriation of capital in local terms and proof positive of the benefits for areas like Orkney of economies of human capital.

These patterns of over-representation in personnel across various state and imperial institutions are all the more significant given eighteenth-century Scotland's small share of Britain and Ireland's human resources. As the country's human capital relocated into the army, navy, East India and Hudson's Bay Companies, the potential for drawback of state income increased markedly. The process was evident at all levels of Scottish society and geography. Just as the Nine Years' War and Spanish Succession conflict facilitated the creation of an informal London-Scots finance sector, so the mass participation of ordinary rank and file greatly increased the dispersal of Chelsea pensions across rural Scotland from as early as the peace of Utrecht in 1713. By 1721 the small parish of Fordyce in Banffshire already contained six military pensioners.[77] In such prosaic ways did the British fiscal-military state become domesticated and normalised among the lower social orders. It also meant the British state was viewed not just as an entity which extracted tax dues but also acted as the source of reliable income streams back into local communities. Fifty years later, in 1770, the number of Chelsea pensioners in Scotland passed the 3,000 mark – the highest per capita of the three kingdoms.[78]

One other fundamental trend in the nature of the fiscal-military state should be factored into any final assessment of the 'drawback' dynamic. A defining feature of post-union Scotland was the relatively light levels of garrisoning by regular regiments, especially when compared with Ireland. Though usually explained in terms of the final defeat of Jacobitism and the country's seemingly

[75] Suzanne Rigg, *Men of spirit and enterprise: Scots and Orkneymen in the Hudson's Bay Company, 1780–1821* (Edinburgh, 2011), p. 174.

[76] Ibid., p. 139.

[77] List of military pensioners, 1721–25, NRS, Fetteresso Papers, GD 105/752.

[78] NRS, Grant of Monymusk Papers, GD345/1249.

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tranquil social order, the lack of a strong state presence reduced opportunities for the redistribution of salaries, off-reckonings and credit.[79] Episodic pressure in Scotland to raise defence units in the mid-1740s, late-1750s and again in the 1770s, either as 'fencible' [short for defencible] regiments or militia, related as much to the ad hoc and underdeveloped nature of the British state's spending power north of the border than to classical humanist debates on the need to maintain martial virtue.[80] Units that stayed in Scotland provided the optimum return in salaries and greater levels of local liquidity, monetary or credit circulation. In this context developments in the early 1790s identified by John Cookson are crucial. It was in this era that post-union Scotland began to defend itself primarily with its own manpower rather than the previous reliance on non-Scottish regular regiments or short-lived fencible units raised by premier aristocratic families such as Argyll, Gordon, Sutherland and Buccleuch.[81] The proliferation in various defence force establishments as a consequence of the scale, intensity and duration of the French Revolutionary and Napoleonic Wars has rightly been identified as marking a step change in the power and authority of the fiscal-military complex. Volunteering in particular constituted a 'huge mobilization, simply the greatest popular movement of the Hanoverian age'.[82] Yet the creation of this substantially augmented home defence capability also offered new opportunities to secure dependable state monies. Scotland's fencible units, new militia and volunteer companies, in common with similar forces created at the same time across Britain and Ireland, were considered by the regular army as inflexible and lacked in military utility. But their effectiveness as redistributive mechanisms should not be underestimated, particularly in areas of economic underdevelopment. Alongside a genuine patriotic commitment to the British constitutional and religious order, such practicalities help explain the substantial over-representation of Scottish manpower within the total volunteer establishment.[83] By the end of 1797, with the enlistment of 18,124 men, Scotland provided 44 per cent of Britain's volunteers; in 1805 the overall Scottish total stood at 50,870. With pay levels varying from a minimum of 1/- per day for 85 days of mustering and training per annum, this meant a drawback to Scotland at least four times larger than its land tax contributions.[84] It is surely telling

[79] Mackillop, 'Confrontation, negotiation and accommodation', p. 173.

[80] John Robertson, *The Scottish enlightenment and the militia issue* (Edinburgh, 1985), pp. 5–89.

[81] Bruce P. Lenman, 'Militia, fencible-men and home defence, 1660–1797', in MacDougall, *Scotland and war*, pp. 187–90.

[82] Cookson, *British armed nation*, p. 66.

[83] Bob Harris, *The Scottish people and the French revolution* (London, 2008), pp. 137–9.

[84] Cookson, *British armed nation*, p. 69; 'Return of forces in arms in North Britain. 17 August 1805', NRS, Hope of Lufness Muniments, GD364/1/1160/7; NLS, Yester Papers, MS14835, fo. 115.

that historians contrasting the different trajectories of union in the eighteenth-century metropolitan provinces have stressed the extent to which state spending was more directly and collectively linked into the socio-economic order in Scotland than in Ireland.[85] As with so many other areas of Scottish interaction with the domestic state and the empire, the dynamic entailed the deployment of manpower – often in surprisingly large volumes given the country's straitened demographic resources – in return for state-funded remuneration. This exchange occurred of course over all of Britain and Ireland. Scotland's relative distinctiveness lay in the depth and diversity of its human capital economy and the correspondingly high ratios of Scots across swathes of the fiscal-military complex, from the regular army, the monopoly corporations, to the mass mobilisations of the volunteers in the 1790s and early 1800s.

The value of post-union Scotland in debates over the nature and impact of the British fiscal-military complex lies in the ways in which the country's experience reveals so clearly the variety of responses within the metropolitan British-Irish 'core'. Precisely because the Scottish example does not entail analysing a separate fiscal government or bureaucracy, what emerges instead is a greater awareness of the diversity of metropolitan provincial interactions with and reactions to the central state. Although Scotland lacked wealth in terms of the conventional financial yardsticks used by the state to enhance its fiscal resources, this did not leave Scotland a 'subsidised' province. Focussing excessively on revenue, capital and credit can mask the innovative ways in which undercapitalised societies such as Scotland conceived of and mobilised alternative forms of social and human assets. Viewed in this way Scotland emerges less as a 'subsidy state' than as a metropolitan province which evolved a pronounced reliance on human-capital as a means of drawing back wealth from the state. In this respect the northern kingdom shared key characteristics with Ireland. But there were also crucial distinctions. With the Scottish contrast in mind, Ireland can be viewed as an 'associate' fiscal state contributing both large volumes of manpower and money. Scotland contributed much of the former but significantly less of the latter. In this way financial inputs were minimised and rates of extraction maximised. This meant the two societies differed in their relationship to the fiscal-military complex in some key fundamentals. In evolving such differing responses the metropolitan provinces underline the extent to which the new type of state could and indeed did generate new patterns of convergence and divergence within the British-Irish metropolitan core.

[85] Jackson, *The two unions*, p. 198.

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Chapter 10

The British Fiscal-Military State in the Late Eighteenth Century. A Naval Historical Perspective

Roger Morriss

Just as there was a revolution across the English Channel in the late eighteenth century, so too there was one in Britain. It took place in the terms and conditions determining the conduct of the bureaucracy of the British state. It consisted of a sequence of reforms bringing about significant changes in attitude, both in those who served the state and in those who judged the performance of its bureaucracy. It was reinforced by public opinion and by legal developments. Quiet and non-violent though it was, the revolution that affected the British state had features in common with measures taken in France to make state bureaucracy and finance more efficient there. However, despite the adoption of similar expedients in the two countries, differences in cultural heritage between the two states gave rise to different effects. Whilst measures in France at first tended to undermine the credibility of fiscal management, those in Britain tended to reinforce confidence in its management, giving rise to a marked difference in attitude towards British state finance in 1815 to that which existed about 1780.

During the American War of Independence British government finance was beset by what can only be termed paranoia. The expenses of government were regarded with distrust on account of the alleged ministerial use of Crown patronage; military officers distrusted naval bureaucrats due to their receipt of unofficial perquisites; both bureaucracy and the officer corps distrusted contractors because of their pursuit of profits and manipulation of the terms of their contracts. As a result, like debt from war expenditure, apprehensions piled upon one another, so that one First Lord of the Admiralty in 1801 could fear that the cost of state debt, if permitted to continue much longer, 'must swallow up all the means of the country'.[1] Yet by 1815 these fears had subsided. State finance had borne the strains of protracted war on an unprecedented

[1] John Jervis, 1st earl of St Vincent to Robert Fanshawe, 25 Feb. 1801, in *Letters of Admiral of the Fleet, the Earl of St Vincent, whilst First Lord of the Admiralty, 1801–4*, ed. D. Bonner Smith (Navy Records Society, 2 vols, 1921, 1926), I, 378.

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scale and distrust in its conduct had been replaced by relative trust. No longer was the cost of debt regarded as a waste. On the contrary, it was considered an investment for the future. As Patrick Colquhoun wrote in 1815, 'the present domestic debt, enormous as it appears to be, yields an increase of wealth to the country in proportion to its magnitude ... The interest of the domestic public debt, although in some respects a pressure upon the country, is the main spring by which its general industry is stimulated and promoted. It is the seed sown to produce a bountiful harvest of newly created property every year'.[2]

The change in confidence in the management of Britain's finances between the War of American Independence and the end of the Napoleonic War was accompanied by changes in perception of Britain as an economic, fiscal and military power. Challenged in all three areas during the American War, 30 years later Britain had become probably the most powerful fiscal-military state in Europe. London had become Europe's leading financial centre and the British government had become a source of subsidies to allied European powers.[3] Demanding though these subsidies were, between 1808 and 1816 they were half the amount Britain spent on her own army, a sum which was almost equalled by the amount spent on her navy.[4] Naval history – at least the history of the administration of the British navy on shore – provides some insights into the reasons for the changes in attitude that occurred between about 1780 and 1815. It is the purpose of this chapter to examine the principal reasons for what appears to have been a growth in trust in the British financial system and those who served it.[5]

A feature of this examination is the emphasis attached to what are termed cultural factors. By this is meant simply differences in the way of conducting finance. To highlight differences, some comparisons are drawn between the French and British ways of conducting short-term finance. The process tends to bring out differences in values, heritage and political environment. Of course, some features of state finance were similar. Justly, for example, Patrick O'Brien has reduced the apparent exceptionality of Britain's use of long-term credit.[6]

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[2] Patrick Colquhoun, *Treatise on the wealth, power and resources of the British Empire* (London, 1815), pp. 284–5.

[3] Hamish Scott, 'The fiscal-military state and international rivalry during the long eighteenth century', in Storrs, ed., *Fiscal-military state*, pp. 23–53.

[4] J.M. Sherwig, *British foreign aid in the wars with France 1793–1815* (Cambridge, MA, 1969), pp. 354–5, 365–8; Roger Morriss, *The foundations of British maritime ascendancy: resources, logistics and the state, 1755–1815* (Cambridge, 2011), p. 98.

[5] Norman Baker, 'Changing attitudes towards government in eighteenth-century Britain', in A. Whitman, J.S. Bromley and P.G.M. Dickson, eds, *Statesmen, scholars and merchants* (Oxford, 1973), pp. 203–19.

[6] P.K. O'Brien, 'Fiscal exceptionalism: Great Britain and its European rivals from civil war to triumph at Trafalgar and Waterloo', in D. Winch and P.K. O'Brien, eds, *The political economy of British historical experience, 1688–1914* (Oxford, 2002), pp. 245–65.

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Yet, Britain's usage of short-term credit appears to have been more distinctive, especially from that in France. It was also politically important. For it connected merchants, the City of London, departments of government, the supply of the armed forces and public opinion. From a modern perspective, it was vital in linking two key components of the state that in the past have been neglected as subordinate service aspects – government bureaucracy and its contractors.

As the nexus of state finance, the short-term, unfunded debt of the British navy forms a principal focus of this chapter. British debt has been differentiated long or short according to whether it derived from a loan, to which the Bank of England was party, or a demand for payment for goods or services supplied by a contractor, to which a state department responded by issuing a bill for payment that was honoured later. Bills of short-term debt were publicly traded in Britain no differently to the trade in paper debt for example in France. But before 1789 the extent to which public or royal debt was open and known (as in Britain), or secret and unknown (as in France), appears to have been a significant factor in determining the relative favourability of credit conditions in markets for naval stores.[7]

The credibility of financial management in the public interest was always important. Effective governance of the short-, as well as the long-term British debt by the state's Treasury department and by the Bank of England reinforced faith in British finance after 1789. While Britain capitalised upon advantages in the culture of its fiscal environment, France continued to employ traditional financial expedients and 'squandered its modest endowment of credibility'.[8] Britain's short-term debt was small compared to its long-term debt and the British government was able to legislate to maintain that small scale. Attitudes to debt in Britain in the 1790s were also affected by innovations in currency and taxation, by changes in the legal environment of contracting and by the administrative reform of state bureaucracy. Together in the long term, these factors reinforced trust in British state finance and its managers.

Naval History and the Fiscal-Military State

This is a view from a naval perspective. Before the mid-twentieth century, and for much of the following half-century, naval history was primarily about events at sea. It tended to reflect the interest of former naval officers and to embody their values. Men of action, they tended to disparage bureaucracy. Yet, as early as 1890 Alfred Thayer Mahan, in his study of *The influence of Sea Power upon History*

[7] P.W. Bamford, *Forests and French sea power 1660–1789* (Toronto, 1956), pp. 42–7; see also ibid., chapter 8 concerning the northern market in naval stores.

[8] M.D. Bordo and E.N. White, 'A tale of two currencies: British and French finance during the Napoleonic Wars', *Journal of Economic History*, 15(1991), pp. 303–16.

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1660–1783, included in his six 'principal conditions' making for sea power the 'character of government, including therein the national institutions'. He wanted 'to avoid a tendency to over-philosophising, to confine attention to obvious and immediate causes and their plain results, without prying too far beneath the surface for remote and ultimate influences'.[9] However the experience of two World Wars prompted subsequent naval historians both to philosophise and to pry into the obvious and immediate financial factors affecting naval operations.

The late John Ehrman, perhaps best known for his biography of Pitt the Younger, served as a naval officer in the Second World War. Afterwards he wrote two volumes on grand strategy in the official history of the war. In 1953 Ehrman produced a study of the English navy in the war of William III.[10] Half the volume was devoted to the administration of the navy and, within a wealth of detail, closely traced the relationship between military operations and their funding. As early as 1949 he had written an article on the emergence of a Mediterranean naval policy. In 1953 he returned to the theme, minutely demonstrating how in 1694 half of the first loan to government of £1,200,000 by the Bank of England went to the navy and was the equivalent in amount to the cost of stores and facilities needed at Cadiz to permit the British fleet to winter for the first time in the Mediterranean. Ehrman went so far as to correlate loan allocations from the Bank of England with Exchequer issues to the navy to demonstrate this point.[11]

Daniel Baugh's 1965 study of British naval administration in the second quarter of the eighteenth century emulated Ehrman's concern for financial detail with the inclusion of a chapter of more than 40 pages on naval finance.[12] Almost simultaneously, a former director of navy contracts, Bernard Pool, produced in 1966 a study of contract administration under the Navy Board between the Restoration and the abolition of the boards beneath the Admiralty in 1832. This chronologically examined the main features and changes in arrangements for the construction of ships by merchant yards and the purchase of the navy's stores.[13] These studies early in the second half of the twentieth century marked a new concern in naval history: the functions of naval bureaucracy, in particular its role providing resources.[14] It was a movement encouraged and supervised by Ian Christie at University College London whose students between the late 1960s and late '70s focussed on service and supply to the armed forces during the

[9] A.T. Mahan, *The influence of sea power upon history 1660–1783* (Boston, 1890, reprint London, 1965), pp. 28–9, 58.

[10] John Ehrman, *The navy in the war of William III. Its state and direction. 1689–1697* (Cambridge, 1953).

[11] Ehrman, *The navy in the war of William III*, pp. 512, 540–542, 570.

[12] D.A. Baugh, *British naval administration in the age of Walpole* (Princeton, 1965).

[13] Bernard Pool, *Navy board contracts 1660–1832* (London, 1966).

[14] Roger Knight, 'Changing the agenda: the 'new' naval history of the British sailing navy', *The Mariner's Mirror*, 97 (2011), pp. 225–42.

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American War of Independence and the French Revolutionary and Napoleonic Wars. They included Mary Condon and David Syrett on the transport service, Norman Baker on supply to the British army in North America, and Roger Knight and Roger Morriss on the performance of royal dockyards.[15]

This enlargement of naval history to administration and bureaucracy coincided with the formation of the concept of the fiscal-military state. During the 1970s John Brewer often attended the University of London eighteenth-century seminar run by Ian Christie and John Dinwiddy at the Institute of Historical Research. Naval administrative historians were regular contributors, their primary concern being the efficient delivery of naval services and hence the efficiency of expenditure. Brewer's subsequent and now classic study *The Sinews of Power* complemented their work in its emphasis on the sources and collection of revenues.[16] Brewer's work of course also followed P.G.M. Dickson's 1967 monumental study of the development of British public credit between the Glorious Revolution and the Seven Years' War.[17] This work also contributed to naval history. With the growing interest in the idea of a military revolution, finance was a firm foundation upon which to discuss the components of naval strength. In 1980 Michael Duffy contributed an essay on 'The foundations of British naval power' to a small collection of essays on the military revolution. Duffy's role as editor as well contributor was significant. He had been supervised at Oxford by Dickson, ensuring –as he later recalled – that he 'appreciated the importance of finance to naval power'.[18]

Hence, when Brewer's *Sinews of Power* was published in 1989, it seemed to complement existing naval studies rather than to herald a new beginning. Nevertheless it helped to enlarge the horizons of naval historians. The concept of the military revolution had already prompted comparison between the financial systems of different states. In the 1980s naval historians had been well served by studies of French finance and French naval administration by James Riley and of James Pritchard.[19] But after 1989 the size and nature of the navies served as an

[15] M.E. Condon, 'The administration of the transport service during the war against Revolutionary France, 1793–1802' (PhD, University of London, 1968); David Syrett, *Shipping and the American war 1775–83: a study of British transport organization* (London, 1970); Norman Baker, *Government and contractors: the British treasury and war supplies 1775–1783* (London, 1971); R.J.B. Knight, 'The Royal dockyards in England at the time of the American war of independence' (PhD, University of London, 1972); Roger Morriss, 'The administration of the royal dockyards in England during the Revolutionary and Napoleonic wars, with special reference to the period 1802–1805' (PhD, University of London, 1978).

[16] Brewer, *Sinews of power*.

[17] Dickson, *Financial revolution*.

[18] Michael Duffy, 'The foundations of British naval power', in Michael Duffy, ed., *The military revolution and the state 1500–1800* (Exeter, 1980), pp. 49–85; Knight, 'Changing the agenda', fn. 52.

[19] J.C. Riley, *International government finance and the Amsterdam capital market, 1740–1815* (Cambridge, 1980); J.C. Riley, *The Seven Years' War and the old regime in France: the*

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index of maturity of state construction. Jan Glete extended his study of European and American navies 1500–1860 to an unprecedented breadth, correlating state developments and relating them to naval developments.[20] Seven years later, examining the relationships of early European navies to the states in which they originated, Glete argued that naval power was as important as land-based military power in shaping economies and states.[21] In that year, 2000, Jaap Bruijn used Glete's figures for naval strength to argue that naval rivalry played a major role in state building.[22] Since then, that rivalry has given rise to the concept of a European naval arms race which culminated at the end of the eighteenth century.[23]

Rarely since 2000 has any study of the British naval establishment not paid some attention, if only in passing, to the idea of the 'fiscal-military state'. There have been studies of naval finance, victualling, ordnance and medicine, each for a period untouched by a previous naval historian. These studies have followed a naval historical agenda, filling gaps in chronology and branch, yet also contributing to knowledge of management in keeping with the British 'fiscal-military state'. Their principal contribution has been to focus historians on the relationships that provided the navy with resources. Clive Wilkinson studied naval finance between 1714 and 1779. He was principally concerned with the role of Parliament in the management of money and the challenge of maintaining the navy under restraint of peace-time economies. He pointed out the need, above all else, for administrators who were capable of making the most effective use of stinted money. It was clear to him from the naval estimates that Parliament almost never granted sufficient money to cover the Navy's annual expenditure. But, Wilkinson asserted, 'it was not just money that was needed. Much more important was effective financial management. The need for better management required more capable bureaucrats and administrators. More capable administrators meant innovation, a degree of reform and a more managerial mentality. This was all made possible by the flow of information, by reports that allowed many of these administrators to assess the navy's needs and to take action'.[24]

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economic and financial toll (Princeton, 1986); J. Pritchard, *Louis XV's navy 1748–1762: a study of organisation and administration* (Kingston and Montreal, 1987).

[20] Jan Glete, *Navies and nations: warships, navies and state building in Europe and America, 1500–1860* (2 vols, Stockholm, 1993).

[21] Jan Glete, *Warfare at sea, 1500–1650: maritime conflicts and the transformation of Europe* (London, 2000).

[22] See P. Contamine, ed., *War and competition between states* (Oxford, 2000), pp. 69–98.

[23] The total European tonnage of ships of the line peaked in 1793 at over 1,600,000 tons. Most states reached a plateau or began to decline in battle strength during the early 1790s. Britain continued to expand its strength in ships of the line until 1810. At that point Britain had built or acquired 673,000 tons in battleships. I am grateful to Professor Michael Duffy for these figures.

[24] Clive Wilkinson, *The British navy and the state in the eighteenth century* (Woodbridge, 2004), p. 211.

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Janet Macdonald meanwhile made the capabilities of the victualling commissioners her subject in 2010.[25] The same year the victualling contractors were the principal focus of Roger Knight and Martin Wilcox. They showed that the victualling board fulfilled its 'global strategic task' by tapping the market for provisions at home and abroad by means of different types of contract taken up by different types of contractor.[26] Their work complemented Gordon Bannerman's 2008 work on the supply of the army by contractors in the mid-eighteenth century. Bannerman claimed contracting lay 'in a sense at the nexus of the fiscal military structure' and made 'the resources at the disposal of contractors ... a central component of the war-making capacity of the state'.[27] In turn Knight and Wilcox argued 'the strong industrial base outside the state establishments ... gave the British government the means to overcome its enemies'.[28]

For naval historians, this was important in founding British naval achievement on the contractors and the industrial economy at the heart of the British fiscal-military state. It redirects attention from the sources of state funding to the efficiency of its expenditure. As Knight and Wilcox point out, comparisons have been made of the different tax collection methods across Europe. Yet less attention has been given to the manner in which states spent their revenues, 'almost all of which went on naval and military expenditure'.[29] Their use in funding long-term credit has been well established.[30] Now the manner in which resources were used to support short-term credit demands attention, for it was largely upon short-term credit that naval and military materials and equipment were purchased from contractors.

Culture and the Conduct of Short-Term Credit

The manner in which revenues were used implies conduct that was subject to cultural variation over time and between states. Discussion of the use of short-term credit involves a number of variables. It depends upon the identification of changes over time within the same state, the distinction of differences in

[25] Janet Macdonald, *The British Navy's Victualling Board 1793–1815: management competence and incompetence* (Woodbridge, 2010).

[26] Roger Knight and Martin Wilcox, *Sustaining the fleet, 1793–1815: War, the British navy and the contractor state* (Woodbridge, 2010). They also published on the National Maritime Museum's website a data base of 4,200 sample contracts with 676 contractors, representative of a postulated 10,000 contracts signed by the Victualling Board in the period 1793–1815.

[27] Gordon Bannerman, *Merchants and the military in eighteenth-century Britain: British army contracts and domestic supply, 1739–1763* (London, 2008), p. 1.

[28] Knight and Wilcox, *Sustaining the fleet*, p. 5.

[29] Knight and Wilcox, *Sustaining the fleet*, p. 4.

[30] See for example the studies of the Prussian, Russian and Habsburg states in Storrs, *Fiscal-military state*.

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credit provision between states and the recognition of changes in the practices of administrators and of contractors. Commerce depended on credit, trust and reputation.[31] So too did state contracting. Yet between 1776 and 1783 state contracting was subject to persistent criticism. For example, the Treasury Board, which arranged a wide range of supplies for the British army, was regarded as corrupt in its award of contracts. Allegations suggested they were allocated according to ministerial and private interest, and indeed, lacking specialist expertise in army supply, the Treasury Board preferred to deal with a closed circle of merchants of known reliability. As secretaries of the Treasury also managed elections and voting patterns in the interest of the King's ministers, allegations probably had some foundation.[32] John Robinson, junior secretary 1770–82, acted as Lord North's political manager and arranged supply contracts and, according to Sir Phillip Jennings Clerke, the latter business was 'collusively managed' by the Treasury clerks.[33] In 1778 Clerke introduced into Parliament a bill excluding contractors from the House of Commons unless they had obtained their contracts by public competition. Repeatedly rejected by the Commons or the Lords, the bill only became law after the Rockingham faction came to power in 1782. There were then 12 contractors sitting in the House of Commons and all 12 chose to surrender their contracts rather than vacate their seats.[34]

The generation of law inhibiting the award of state contracts according to political interest regulated a procurement process, which at the Treasury at least was previously relatively informal. However the Treasury was not primarily concerned with the procurement of war supplies. By contrast, this had always been a major role of the naval boards beneath the Admiralty and the duty was more formerly conducted. The naval departments had long invited tenders for contracts by public advertisement; their formative 1662 instructions required they consider offers at public meetings of their board; and they invariably accepted the tender of lowest cost. In the 1780s the Clerk of the Acts at the Navy Board still referred to the requirements of the 1662 instructions.[35] It was a practice known as 'open contracting'. [36] Nevertheless on occasions between 1779 and 1805 both the Navy and the Victualling Boards were forced to make purchases by commission, when individual merchants were given authority to

[31] P. Mathias, 'Risk, credit and kinship in early modern enterprise', in John McCusker and Kenneth Morgan, eds, *The early modern Atlantic economy* (Cambridge, 2000), pp. 15–35.

[32] I.R. Christie, *The end of North's ministry 1780–1782* (London, 1958), pp. 32–3, 254–5; J. Norris, *Shelburne and Reform* (London, 1963), pp. 108, 226–7.

[33] Baker, *Government and contractors*, pp. 14, 16.

[34] Sir Lewis. Namier and John Brooke, eds, *The history of parliament: the house of commons 1754–1790* (3 vols, London 1985), I, pp. 134–6.

[35] Pool, *Navy board contracts 1660–1832*, p. 4, 114.

[36] Norman Baker, 'The Treasury and open contracting 1778–1782', *Historical Journal*, 15 (1972), pp. 433–54.

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buy scarce commodities, and on each of these occasions, the confinement of purchases to a limited number of agents gave rise to allegations of fraud, unusual charges and sub-standard deliveries.[37]

Probably the exclusion of some merchants from the opportunity of contracting gave rise to charges based on envy. Indeed merchants had their own agendas for their opportunities of dealing with the state which they appear often to have achieved. Codes of conduct written into contracts in the 1780s were vague, elastic and exploited. There was no need for the terms of contracts to be broken. The Commissioners on Fees in 1788 noticed how contractors for foodstuffs varied the quantities they supplied according to the prices they obtained for the commodities, and indeed they made their tenders for contracts with quantities in mind for under-supply and over-supply.[38] Without doubt they had a target level of profit. Army contractors achieved profits of 15–20 per cent before 1780 and of 10 per cent after 1780.[39] Naval contractors' profits were probably similar in amount. However their expectations were progressively curtailed over the next three decades by the influence of equity law, economical reform and the rhetoric of utility.

Historians of the British navy have hitherto largely ignored these influences. Echoing the dissatisfactions of naval officers, administrators of the eighteenth century were criticised by historians until the last quarter of the twentieth century. The Navy Board, the dockyards, the victualling and ordnance yards were blamed for obstruction, delays and deficiencies in supply. Damaging charges were built upon emotive animadversions. Because they took fees and perquisites, administrative personnel were regarded as corrupt rather than acting according to the normal terms and necessities of their employment. Only after about 1970, with studies in the administration of contracts and a growth in understanding of the social environment of eighteenth-century management, were the achievements of administrators and contractors better appreciated.[40]

That appreciation has involved only superficial international comparison. Among British naval historians, French finance has customarily been considered France's Achilles heel. It has been compared unfavourably with British finance as a factor that permitted the British navy to outlast the French navy in war at

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[37] Examples were the commissioning Christopher Atkinson for the Victualling Board 1779–81, Andrew Lindgren for the Navy Board 1795–1800 and William Eton for the Navy Board 1803–05. See Morriss, *The foundations of British maritime ascendency*, pp. 173, 289–92.

[38] 8th Report of the Commissioners appointed to inquire into Fees, Gratuities, Perquisites and Emoluments which are, or have been lately, received in the several public offices, 1786–88, *Commons Reports* 1806, VII, also repr. *House of commons sessional papers of the eighteenth century* ed. S. Lambert (repr. Wilmington, Deleware, 1975), pp. 15–16.

[39] Baker, *Government and contractors*, pp. 236, 242–54.

[40] R.J.B. Knight, 'Civilians and the navy, 1660–1832', in *Sea studies: essays presented to Basil Greenhill* (Greenwich, 1983), pp. 63–70.

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sea. But naval historians have not usually gone so far as to consider the different cultural values upon which the respective financial systems of France and Britain operated. That is, even though the decentralisation of French finance contrasted markedly with the centralisation of British state finance. John Bosher, writing before 1970, pointed out 'the idea of a unified state with uniform centralised institutions was foreign to the ancien regime'. Based upon private, venal financiers, supported by aristocratic patronage and privilege, the French system was not concentrated under the central control of the French Treasury until after 1787. Only then was the total amount of the French state's short-term debt amenable to calculation. Bosher noted that their long-term debt or *rentes* was of less interest to the French than their short-term debt, and that their financial reorganisation during the French revolution accompanied change in the culture of French bureaucracy.[41]

Comparison of the French and British financial systems at the end of the eighteenth century provides insight into similarities in contemporary fashions for the reform of finance. Although Britain possessed a more centralised system of finance a century earlier than France, both states applied similar ideas for reform during the 1780s and 90s. That is, both the French and the British attempted to apply general regulations that reduced the importance of personal patronage, favour and privilege; to abolish private gifts and perquisites; to pay salaries and to imbue a sense of service to the state and its people.[42]

However the cultural foundations of state finance in France and Britain were different and the differences had implications for the manner in which short-term finance was conducted. These cultural foundations were mainly determined by social, political and constitutional structures. They affected the provision of short-term credit to the state, the management of long-term debt, the credibility of the state's financial management and the relative health of the trades and industries connected to the state in short-tem finance.

Short-Term State Finance in France

France's short-term state debt before 1789 was neither wholly centralised nor wholly public. It was incurred by financiers or accountants who often held public offices, such as Receivers General and Farmers General, who provided the Crown or its suppliers with credit notes or *billets* from their private as well as their public funds. Their private funds were gained from their business as financiers to merchants and landowners as well as to the Crown. They often

[41] J. Bosher, *French finances 1770–1795* (Cambridge, 1970), pp. 86, 197, 254.

[42] Bosher, *French finances*, pp. 277–89; Betty Kemp, *King and commons 1660–1832* (London, 1957); Peter Mathias and Patrick O'Brien, 'Taxation in England and France, 1715–1810', *Journal of European Economic History*, 5 (1976), pp. 601–50.

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acted as bankers. They accounted for the public funds received and dispensed but their holdings at any one time were uncertain and the Royal Treasury did not gain accountant control of their funds until 1789.[43] Given its private nature, in France short-term debt was regarded with ambivalence. Before 1789 repayment was undermined on the one hand by the resistance of *parlements* and provincial assemblies to increases in taxation, on the other hand by the readiness of the state to negotiate or order the reduction of the charges made by contractors and even to repudiate liabilities. [44] Even after 1789 there were forced loans, capital levies and confiscations.[45] Taking his cue from the past, Napoleon reverted to past practice to raise short-term loans from financiers.

Commercially, financiers' credit notes or billets were traded on the Paris *bourse* where they mingled with shares in private companies including banks. Other instruments of money transfer included bills of exchange, promissory notes, *rescriptions* and *anticipations*. Public money in process of transfer, for example from a Receiver General to the Crown, could be used for private investment, if only for a few days, in the purchase on the *bourse* of a Treasurer's *billets*. For this and other private purposes, revenues were retained in the hands of public officials such as tax farmers. Although a challenge to state accountants before 1789, the dispersal of its short-term debt suited the Crown which was reluctant to admit the scale of its debts.[46] The scale and dispersal of the Crown's short-term debt was slowly brought to light at the time of the French Revolution. Connected with venal office-holders and privileged aristocrats, the debt was termed the *dette criarde* (the garish, loud, yelling debt) or *dette exigible* (the demanding or requiring debt) and marked for early repayment. According to Bosher, the short-term loans were regarded as the 'evil remains of the ancien regime and major obstacles to the regular payment of the *rentes*' or long-term debt.[47]

Short-Term State Finance in Britain

Short-term debt in Britain was also politically sensitive but a different constitutional, thus cultural, environment meant the form and view of it was different. The British state's short-term debt was, to a greater extent than in France,

[43] Bosher, *French finances*, pp. 316–7.

[44] Joel Felix and Frank Tallet, 'The French experience, 1661–1815', in Storrs, ed., *Fiscal-military state*, pp. 160–161.

[45] R. Cooper, 'William Pitt, taxation and the needs of war', *Journal of British Studies*, 22 (1982), pp. 94–105; Bordo and White, 'A tale of two currencies', pp. 303–16.

[46] Riley, *International government finance*, pp. 152, 234, 236; Pritchard, *Louis XV's navy 1748–1762*, pp. 184–214; J.F. Bosher, 'Financing the French navy in the Seven Years War: Beaujon, Goossens et Campagnie in 1759', *Business History*, 28 (1986), pp. 115–33.

[47] Bosher, *French finances*, pp. 254–5.

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both centrally controlled and open to public knowledge. Debt was incurred when bills were made out in one of the government spending departments – which included the Exchequer, the Treasury, the Navy, Victualling and Transport offices – and placed in course for payment. At regular intervals the bills were funded from revenues or loans. It was the Treasury's responsibility to see the short-term debt cleared or reduced and, on that account, had oversight of financial matters in the bill-issuing departments. For most of the eighteenth century, the Treasury department thus demanded and received estimates, statements and reports of progress of debt incurred by the spending departments.

As in France, politically the short-term debt was a sensitive matter. P.K. O' Brien has shown long-term, funded debt in Britain was carried over from war to peace when its reduction became the dominant cost of the state.[48] As a potential contribution to the state's long-term debt, the short-term, unfunded debt in bills was repaid as soon as money was conveniently available. It served not only as an index of the state's solvency but of the ability of the state's financial managers.

Commercially, there was good reason both for the state and for contractors to see that bills of short-term debt were paid as soon as money was conveniently available. For this maintained the cash flow of contractors and their credit with their suppliers at home and overseas. It also kept down the price of materials such as foodstuffs and naval stores. The bills of contractors were therefore paid punctually on the course in order of issue. In the early eighteenth century, the course had sometimes extended nearly three years. Because the bills were transferable at a discount on their face value, they circulated as public currency and there was a regular market for them, with published quotations of *pro rata* prices that fluctuated according to the length of time to encashment. The longer the wait, the greater was their discount price. But as the discount on bills grew greater, so contractors raised their prices to cover their losses on discounted bills. In 1778 the discount stood at 22 per cent, so the price of naval stores could be expected to have risen at least as much on that account.[49]

Although there was a trade in British state bills of credit, responsibility of governance in the market for bills was a growing concern of the Bank of England in the last two decades of the eighteenth century. From 1778 until the end of the American War, and again from 1793, the Bank of England purchased state bills – Exchequer, Navy, Victualling and Treasury bills – which the Treasury could not dispose of on the regular market. This prevented the discount on the

[48] P.K. O'Brien, 'The political economy of British taxation, 1660–1815', *Econ Hist Rev*, 2nd series 41 (1988), pp. 1–32.

[49] J.E.D. Binney, *British public finance and administration, 1774–92* (Oxford, 1958), pp. 141–2. For the concern over the rate of discount, see NMM, MID.6/4, 'Navy, Victualling and Transport Bills', c. 1785, and 'Nature and Progress of Navy Bills', c. 1782. The latter is accompanied by a copy of a Navy Bill, No. 2523, made out to Mure Son and Atkinson for freight of 5,244 tons of provisions and stores in consequence of a contract made 23 Nov. 1780.

remainder increasing so markedly, as in 1778, and was regarded as a form of loan to the state.[50]

Cultural Differences in the Management of Finance

Although there was much variation – and generalisation risks over-simplification – short-term finance in France tended to comprise cash advances while in Britain it comprised delayed payment. In France credit was raised opportunistically on a personal basis and cleared as creditor demand and state convenience permitted. In Britain credit was created systematically on the demand for payment and the state's debt was cleared regularly by means of an established, institutional system. Hence in Britain creation and clearance was formal and routine; in France it was more informal and by arrangement.

Short-term state finance in Britain had the advantage of long being institutionalised. It was strengthened by the maintenance of other financial structures that enhanced trust in the state's ability to redeem its debts. The Bank of England had unrivalled knowledge of the creditworthiness of the merchant and financial houses of the City of London. The Sinking Fund established by William Pitt – in imitation of Walpole's sinking fund – to pay off long-term debt was a main prop of confidence after 1792. Pitt could not prevent the wartime growth of loans, taxation, debt, paper credit, the run on the banks in 1797 and the suspension of cash payments by the Bank of England. But Pitt continued to believe peace would soon be made and reassured the public that debts would soon be repaid by maintaining his Sinking Fund – even if progress in debt reduction was illusory while war lasted. Meanwhile he increased taxation only enough to pay interest on the state's debt. Even the introduction of the income tax in 1799 reinforced the belief that the state would repay its debt. This faith permitted the continuation of borrowing throughout the Napoleonic War. The Bank of England assisted by raising long-term loans and taking short-term debt out of circulation,[51] an arrangement that was formalised by 1808 in an agreement for the Bank to manage the state's unredeemed debt for a *pro rata* fee.[52]

Before 1789, and even after the French Revolution, the authoritarian nature of government in France permitted it to employ expedients that defied public opinion. The French Revolution reduced the tax base in France and the National Assembly was unwilling to raise taxes, so it seized church lands. *Assignats* were used to pay the state's creditors who could use them to buy nationalised church

[50] Sir John Clapham, *The Bank of England: a history* (2 vols, Cambridge, 1970), I, pp. 211–3.

[51] Cooper, 'William Pitt, taxation and the needs of war', pp. 94–105.

[52] Roger Knight, *Britain against Napoleon: the organization of victory 1793–1815* (London, 2013), p. 390.

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properties. This reduced the *assignats* in circulation but hyper-inflation, new paper money, the reduction of expenditure, a necessity to temporarily stop payments in specie, and the failure to make repayment of debt simply eroded the credibility of French state financial management. To repay debt, France established a sinking fund in 1799; to manage its currency it established the Banque de France in 1800. Nevertheless, only slowly did the state's finances acquire French public confidence, and that only came under Napoleon with the ability to extend taxation to conquered territories.

The maintenance of faith in Britain's intention to repay its long-term debts, and the time taken to raise the credibility of France's financial management, had implications for private enterprise. In both France and Britain credit chains linked contractors to others in the international economy. In France the concealed and personal nature of debt created uncertainties of timescale and calculation. In Britain the public nature of short-term state debt ensured that repayment could be more certainly calculated. The difference suggests that the open and institutionalised system of debt creation and clearance in Britain made for more reliable commercial and industrial enterprise.

The British Short-Term Unfunded Debt

Some of the industries affected by the British naval short-term debt can be gathered from the Navy Board's bill books.[53] A summary statement of the expenses incurred in 1797 was made to the Select Committee on Finance in response to the demand for 'an account of all the separate articles which compose the actual expense' of the navy 'as far as can be collected from the payments made and bills issued in that year'. Then, when 125 ships of the line and 411 smaller vessels were in commission for sea and harbour services, and when 122,192 men were carried on the books of these ships, the navy's salaries and wages bill for administrators, officers, artificers, seamen and marines was £3,231,189, which was 23 per cent of the costs of the navy for the year and 6 per cent of public expenditure. The remaining costs of the navy for stores, foodstuffs, building works and equipment, all principally delivered by contractors, amounted to £10,834,791, which was 77 per cent of the costs of the navy in 1797 and just over 20 per cent of public expenditure for the year. Most of these costs would have been paid for using bills and added to the short-term debt of the navy.[54]

[53] Navy Office bill books, 1756–1815, TNA, ADM. 18/104–26.

[54] 24th Report of the Select Committee on Finance, 1798, Appendix E.1, *Reports of Committees of the House of Commons*, 1797–1803, 1st series XII–XIII, pp. 49–53. For a similar account produced for 1798, annotated 'Copy to Mr Pitt' n.d. but latest 18 February 1799 see TNA, ADM. 49/4.

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The amount of naval expenditure paid to contractors may gain some perspective when set against the subsidies paid to allies. The first of these payments in the French Revolutionary War was to support Hanover in 1793 and amounted to £452,000.[55] In 1795 Austria received a first loan of £4,600,000 and in 1797 a second of £1,620,000.[56] In 1797 total subsidies amounted nearly to £1,665,000.[57] By comparison, in 1797 the naval and military departments together consumed £29,433,000 or 64 per cent of British state expenditure. While the army consumed 33.3 per cent of public expenditure, the ordnance department consumed 4.6 per cent and the navy consumed 26 per cent. Another 29.5 per cent of public expenditure went on charges for long-term debt, most of which had also been incurred to meet the wartime costs of the armed forces. In 1797, when 25 per cent of expenditure went to support funded debt set against revenues, 5 per cent supported terminable annuities, and only 0.5 per cent of state expenditure maintained unfunded debt, that is the payment of interest on short-term credit.[58]

When compared to the scale of the long-term funded debt, that of the short-term unfunded debt was very small. In 1797 the former comprised 97.9 per cent of the British state's unredeemed capital and carried 3.3 per cent interest. By contrast the unfunded debt of that year constituted only 2.1 per cent of the state's unredeemed capital and carried 3.2 per cent interest. Not only was the unfunded debt a very small proportion of the state's total debt, it was created in smaller quantities and was paid off in larger proportions. In 1797 it constituted only 16 per cent of the debt created, but 63 per cent of the debt redeemed.[59] Although Britain's unfunded debt was relatively small in scale, it would be wrong to dismiss its relative importance. To contemporaries who monitored the cost of credit, and the loan-worthiness of the state, it must have been valued as a useful index of the efficiency of financial management. Its importance as an index was probably the greater because in the eighteenth-century knowledge of Britain's finances was not clear. In 1804 Sir John Sinclair observed that 'since the reign of Queen Anne the national accounts are far from being distinguished for their regularity and precision; no complete statement has ever been made of the total income and expenditure of the country'. This gave him reason to print an account of income and expenditure to 1802. Otherwise, as Mitchell and Deane averred, 'no balanced annual accounts were made available to Parliament or people until 1823. Until that time, contemporaries had to depend for their information on

[55] Knight, *Britain against Napoleon*, p. 66.

[56] K.F. Helleiner, *The imperial loans: a study in financial and diplomatic history* (Oxford, 1965).

[57] Sherwig, *Guineas and gunpowder*, p. 365.

[58] B.R. Mitchell with P. Deane, *Abstract of British historical statistics* (Cambridge, 1962, repr. 1976), p. 391.

[59] Mitchell with Deane, *Abstract of British historical statistics*, pp. 402, 405.

the parliamentary votes on supplies and ways and means, and similar incomplete statements which appeared in the House of Commons Journals'.[60]

Deficient information, generating some confusion and misunderstanding, may well have promoted the wariness with which parliamentary back-benchers were reputed to view the costs of government and growth of state bureaucracy. At the end of the eighteenth century, parliamentarians had reason to be wary. Figures indicate that British bureaucracy doubled in size during the eighteenth century. At the beginning of the century, state employees were estimated at 12,000, [61] a number that had grown to 16,267 by 1797, and 24,598 by 1815.[62] The largest sectors of the establishment were those which dealt with the state's finances and military requirements. The financial departments had 6,484 employees in 1755 and 8,292 by 1782/3.[63] The royal dockyards grew from about 8,100 employees about 1745 to more than 15,000 by 1815.[64]

The Control of British Short-Term Debt

The work of Linda Colley suggests that a large proportion of the British public was directly affected by the growth of wartime expenditure during the wars after 1793. She noted that in 1809 'roughly one man in every nine or ten of military age in Great Britain and Ireland [was] in the regular forces of the army, navy or regular militia' while 'if volunteers and local militia are added the proportion rises to one man in every six'. A large part of the panel of parliamentarians sitting in judgement on war expenditure also possessed military experience. Among members of Parliament in the period 1790–1820, 50 per cent served in the militia or volunteer corps, 20 per cent in the regular army and 5 per cent in the navy.[65]

Yet experience of the manner in which expenditure was incurred probably also contributed to the pressure for the control of debt. Certainly there were increased efforts at the end of the eighteenth century to ensure the scale of short-term debt was kept to a minimum. These efforts aimed to ensure the spending departments collaborated with the Treasury in providing financial information,

[60] Mitchell with Deane, *Abstract of British historical statistics*, pp. 381–2.

[61] John Brewer (quoting G. Holmes), 'The eighteenth-century British state: contexts and issues', in Stone, ed., *Imperial State at War*, pp. 52–71.

[62] Philip. Harling and Peter Mandler, 'From "fiscal-military" state to laissez-faire state, 1760–1850', *Journal of British Studies*, 32 (1993), pp. 44–70.

[63] Brewer, *Sinews of power*, p. 66.

[64] Baugh, *British naval administration in the age of Walpole*, p. 264; Roger Morriss, *The royal dockyards during the Revolutionary and Napoleonic Wars* (Leicester, 1983), p. 106.

[65] Linda Colley, *Britons: forging the nation 1707–1837* (New Haven & London, 1992), pp. 184–5.

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in auditing and in clearing their accounts, which permitted the Treasury to calculate and provide funds to pay off departments' short-term debt.

During the first half of the eighteenth century, funding to control the short-term debt was episodic as expedience demanded. Between 1722 and 1747 the debt was reduced by large-scale payments of more than a million pounds every five or six years. During the American War of Independence, the debt was funded almost annually. Hence a million was paid off each year between 1776 and 1778; a million and half in 1780 and 1782; and more than three millions in 1781. Nevertheless in 1783 the navy, victualling, transport and ordnance bills circulating at a discount of 21 per cent were still thought to amount to 14 million pounds. In 1784 Pitt funded nearly four million pounds of naval and transport bills, then two million pounds of victualling debt, paying off the bills with 5 per cent consolidated stock, known as bank annuities.[66] This permitted a considerable reduction in the interest payable. He was able the following year to fund the rest of the bills – then totalling ten million pounds – also at 5 per cent. By 1786 the floating debt consisted only of bills issued since the end of the war.[67] In 1789 the state's unfunded debt was less than two million pounds.[68]

During the French Revolutionary War, the navy's unfunded debt again rose and was regularly funded. However by 1795 the total unfunded naval debt, arising from bills issued by all departments on the course of the navy, stood at £8,848,293, carrying £283,377 interest. From December 1796 the course was cut by an Act of Parliament stipulating payment no later than three months from the date of the bill.[69] Thereafter most 'in course' bills were paid uniformly 90 days after their issue so that the interest charges incurred after the expiry of that period markedly diminished.[70] In 1797 the sharpening price rise, enhanced by the fluctuating cost of foodstuffs, and the demand of seamen for higher basic rates of pay, demonstrated the inadequacy of the rates at which the navy was granted money on an annual basis. In 1797 the system of naval

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[66] Binney, *British Public Finance*, p. 98, fn. 1; NMM, ADM. BP/5, 3 Dec. 1784; ADM. BP/6A, 3 Jan. 1785. The problem of debt reduction was not new. See M.W. Flinn, 'Sir Ambrose Crowley and the South Sea scheme of 1711', *Journal of Economic History*, 20 (1960), pp. 51–66; P.K. Watson, 'The commission for victualling the navy, the commission for sick and wounded seamen and prisoners of war, the commission for transports, 1702–14' (PhD, Univ. of London, 1965), pp. 348–64.

[67] NMM, ADM. BP/6A, 19 Oct. 1785; T. Steele to C. Middleton, 28 Jul., 1785, NMM, MID.1/176; John Ehrman, *The Younger Pitt*: *the years of acclaim* (London, 1969), pp. 259–60.

[68] Binney, *British public finance*, p. 142.

[69] J. Sinclair, *The history of the public revenue of the British Empire* (3 vols, 3rd ed. London, 1804), III, pp. 48–9.

[70] 'An account of the total amount of the unfunded debt of Great Britain in Navy Bills ... from the year 1785 to 1818 inclusive' dated 18 Aug. 1818, NMM, ADM. BP/39B; 24th Report of the Select Committee on Finance, 1798, Appendix E.4, *Reports of committees of the house of commons*, 1797–1803, 1st series XII–XIII, p. 57; Binney, *British Public Finance*, p. 143.

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finance was thought to be on the point of collapse and the rate per man, by which Parliament granted naval funds, was sharply increased from four pounds a man to seven pounds.[71] This increase in rate per man had a salutary effect. In 1798 financial supplies actually exceeded expenditure, and the navy's short-term debt declined.[72] That year over 52 per cent of the value of bills passed at the Navy Office was paid in ready money.[73] Other departments probably also paid a large proportion of their bills in ready money. However, during the Napoleonic War debt in bills again mounted. In 1812 the Victualling Office paid 85 per cent of its expenditure by means of bills 'in course' and only 15 per cent in 'ready money'.[74]

Treasury Relations with the Spending Departments

The navy's spending departments could choose how to pay their contractors, whether in bills or in ready money. At the same time they retained their professional right to decide what they needed to purchase and for how much. Hence in 1784, when the Admiralty asked why it had not been consulted about the allowance of discount on navy bills, the Navy Board told the Admiralty that 'the same authority which vests the power of making purchases in this board must necessarily include the manner of payment', for without it the board would be unable to take advantage of market circumstances as they offered. The Navy Board maintained this power of decision was not new: it had been 'practiced in contracts of the greatest magnitude, both in the former and the last war'.[75] The spending departments thus determined the size of the short-term debt. In 1783, in response to a Treasury investigation of authority for the amount of naval expenditure during the American War of Independence, the Navy Board simply assured the Treasury that it was 'animated in the whole business with the same spirit that dictated their Lordships' enquires'; that it had in the first place the effectual execution of the public service; and that it possessed the 'full conviction that a rational economy is essentially necessary in the whole conduct of it'.[76]

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[71] The system of funding is examined below, section. See also Watson, 'The commission for victualling', p. 332; *British naval administration 1715–1750*, ed. D.A. Baugh (Navy Records Society, 1977), pp. 453–8; C.M. Bruce, 'The department of the accountant-general of the Navy', *The Mariner's Mirror*, 10, (1924), p. 256.

[72] NMM, ADM. BP/19A, 11 Apr. 1799.

[73] TNA, ADM.49/40. 'Ready money' bills amounted to £1,417,951 while 'In course' bills amounted to £2,679,491 and carried £34,393 interest.

[74] TNA, ADM.112/198.

[75] NMM, ADM. BP/5, 3 Nov. 1784.

[76] Navy Board to Treasury Secretary, 2 Oct. 1783, NMM, MID.2/55.

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Nevertheless the Treasury was responsible for ensuring the debts of spending departments were cleared and this required the Treasury demand a steady flow of information from those departments.[77] Estimates of the national debt[78] and statements of the naval debt[79] were submitted to Parliament each year, their format remaining the same for the whole of the eighteenth century. During the second half of the century, statements of the growth, decline and 'progress' of the debt were also submitted.[80] To monitor income and expenditure, by 1784 the Treasury board required periodic accounts of the state of cash balances held by naval accountants and of the Navy, Victualling and Transport bills in course for payment.[81] By the end of the century the Treasury also received annual 'comparisons between the debt of the navy shewing the expense of each year with [the] increase or decrease thereof by the respective naval departments'.[82]

Increasingly, the rate of internal accountancy and standard of internal audit became matters of concern. Accounts of shipbuilding materials in the dockyards, of provisions issued by the Victualling Office and of money passing through the hands of the naval paymasters were audited within the Navy Office by Comptrollers of Storekeepers', Victualling and Treasurers' Accounts. Before 1800, limited staffing permitted large backlogs of uncleared accounts to accumulate.[83] Early in the Napoleonic War a great backlog of victualling accounts was cleared. But internal audit continued and in 1810 the parliamentary select committee on Public Expenditure was still able to observe that 'the duty of examining and passing the different public accounts is distributed among a great variety of offices, in some of which, namely in the Customs, Post Office, Stamp Office, Ordnance, Navy and War offices, the officers themselves will be found to be the auditors of their expenditure'.[84]

By then, internal audit was no longer approved and in 1810 the parliamentary select committee on Public Expenditure was ready to press for the public audit of state expenditure across all government departments. For this purpose, it recommended strengthening the small Audit Office which existed within the

[77] P.K. Crimmin, 'Admiralty relations with the Treasury, 1783–1806', *The Mariner's Mirror*, 53 (1967), pp. 63–72.

[78] Estimates of debt 1710–1801, TNA, ADM.49/38.

[79] Statements of debt 1686–1719 and 1809, TNA, ADM.49/173.

[80] The progress of the navy debt 1762–65, 1801–05, TNA, ADM.7/567.

[81] The loose papers of Secretary to the Admiralty contain many such statements; one example is in NMM, ADM. BP/5, 18 June 1784.

[82] Comparisons between the debt of the navy, 1801–12, TNA, ADM.49/39.

[83] For the management of pursers' accounts, 15 Feb. 1782 see NMM, ADM. DP/2; Of surgeons accounts, 14 Sep. 1785, NMM, ADM. BP/6A; and of victualling accounts, 25 Sept. 1787, NMM, ADM. BP/7.

[84] 5th Report from the Committee on the Public Expenditure of the United Kingdom, *Parliamentary papers* (1810) II, pp. 381–405, printed in Henry Roseveare, *The Treasury 1660–1870: the foundations of control* (London, 1973), pp. 154–6.

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Treasury.[85] Prompted by the same committee, in 1811 the Treasury took an active interest in the navy's financial procedures. It required from the Admiralty reports from its subordinate boards of the manner in which departmental expenditure was authorised and requested suggestions for improvements in procedure. In response, the Victualling Board proposed an annual return to the Treasury of outstanding imprests and accounts, with an explanation of each, at the same time pressing for more staff to clear arrears.[86] External audit of naval expenditure had to wait until after 1829 when a new office, the Accountant General of the navy, was established and was required to prepare a balance sheet of monies received and expended by the navy in each financial year. From 1832 his appropriation accounts were examined by Commissioners for auditing the public accounts and subsequently submitted to the House of Commons.[87]

Transparency and Fairness in Contracting

Perhaps naturally, measures that made for transparency of conduct and expenditure *within* government – between the spending departments and the Treasury – were also being pursued *outside* government. During the 1780s and 1790s, equity law became an important branch of legal practice for business relations. It developed from common law in commercial cases. It was bound by precedent, governed by logical rules and looked beneath the surface of transactions to discern the real intentions of the parties concerned. During the second half of the eighteenth century it gradually achieved a virtual monopoly of fraud cases.[88] It contributed to the financial development of the state through, for example, the thinking of the commissioners for examining the public accounts, appointed in 1780, of which the chairman was an equity lawyer. It also served to influence the thinking of some state officials, for example at least one commissioner at the Victualling Board.[89]

The influence of equity in commercial law was gradual. Merchants did not willingly submit to legal proceedings. The formal process of legal practice was slow and expensive and was avoided, if possible, by most businessmen faced

[85] 5th Report from the Committee on the Public Expenditure of the United Kingdom, *Parliamentary Papers* (1810) II, pp. 381–405, printed in Roseveare, *The Treasury 1660–1870*, pp. 154–6.

[86] NMM, ADM. DP/31A, 21 March 1811.

[87] Bruce, 'The department of the accountant-general', pp. 252–66; Roger Morriss, *Naval power and British culture, 1760–1850: public trust and government ideology* (Aldershot, 2004), pp. 218–9, 262.

[88] L.A. Sheridan, *Fraud in equity: a study in English and Irish law* (London, 1957), pp. xi–xv, 13–15.

[89] J. Torrance, 'Social class and bureaucratic innovation: the commissioners for examining the public accounts, 1780–1787', *Past and Present*, 78 (1978), pp. 56–81.

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with cases of fraud, debt or breach of promise. Instead they preferred their own informal, cheaper and quicker systems of arbitration conducted by peers in the same trade.[90] Yet this favoured the perpetuation of customary practices and the maintenance of vested interest. During the 1780s and 1790s, legal thinking developed, defining the duties of parties to a contract and fixing responsibility. In the 1780s Lord Mansfield argued for fairness, looking at the intentions of the parties concerned, what had been promised, what the promisor ought to make good in fulfilment of obligations and how the plaintiff may have been misled to the detriment of his business. The moral obligations implicit in the terms of contracts generated the concept of subordinate quasi-contracts with which commercial cases were preoccupied until about 1800. Much figured about disclosures and disclaimers demonstrating a necessity for transparency and a precise comprehension of moral duty.[91]

During the 1790s, Lord Chief Justice Kenyon had an up-hill task with special juries composed of merchants brought up on customary practice. Typical of the struggle was the case in 1793–94 brought by Messrs Wilson of London – who had the reputation of being 'the greatest corn factors in England' – against a Hull dealer named Anthony Brough. The case was tried alternately at the Guildhall, London, before a special jury of merchants, and at the Court of King's Bench in Westminster Hall. Three times the jury of merchants at the Guildhall found in favour of Wilsons, the plaintiffs, yet each time Kenyon attacked the jury's verdict for the failure of Wilsons to act with transparency. Although Brough had not kept to the terms of his contract, he had been the victim of deception which altered the nature of the engagement. Lord Chief Justice Kenyon maintained the case was 'of very considerable importance to the commercial world and, as a precedent, will go ten thousand times farther than any interest of the parties in the cause'.[92] After 1800, with the development of a body of legal principle, the use of special juries of merchants reliant for guidance on customary practice diminished.[93]

During the 1770s and 1780s some merchants dealing with the navy overseas were unscrupulous in manipulating pursers and officers to accept what was most

[90] P. O'Brien, 'Central government and the economy, 1688–1815', in R. Floud and D. McCloskey, eds, *The economic history of Britain since 1700* (2 vols, 2nd ed. Cambridge, 1994), I, pp. 205–41.

[91] J. Oldham, *The Mansfield manuscripts and the growth of English law in the eighteenth century* (2 vols, Chapel Hill, N. Carolina, and London, 1992), I, pp. 213–44.

[92] In 1792 Wilsons agreed to sell 1,900 quarters of wheat for Brough. Wilsons claimed to have sold the wheat, as intermediary factors, to a buyer in Le Havre. The French buyer dropped out but Wilsons failed to inform Brough. Indeed they attempted to secure the wheat for themselves. With prices rising, and no evidence of a sale by the middle men, Brough declined to provide the wheat, hence Wilson's case against him. *The Times*, 10 Jan. 1794, p. 4; 25 Jan. 1794, p. 3; 20 Mar. 1794, p. 2; 4 June 1794, p. 3; 22 Jul. p. 2.

[93] Oldham, *The Mansfield manuscripts*, pp. 242–4.

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convenient and cheap for the contractor. They interpreted measures of capacity or weight – for example what constituted a barrel or bushel on different sides of the Atlantic – according to their own interest. And they varied the quantities actually supplied with an eye to the contract prices they obtained for the commodities. Indeed they set their prices when tendering with this tactic in mind.[94] The Commissions on Fees and on Accounts generated awareness of these practices.

The development of the law relating to contracts aided lawyers acting for the boards purchasing supplies for the navy. Challenging deception, the legal environment of contracting was altered towards moral fairness in transactions. It is tempting to suggest this created greater trust between reliable contractors and the boards responsible for the supply of stores, provisions and equipment to the armed forces. Senior officers in command of ships had long blamed the naval boards for shortcomings in contract performance. From the late 1790s, however, both the Victualling Board and the Navy Board took a moral stance in defence of their contractors against the opinions and prejudices of senior naval officers.

For example, the Victualling Board took the side of Alexander Donaldson who supplied the Jamaica station with sea provisions. In 1797 the unexpected detention of his victuallers in England obliged Donaldson to make a second purchase of rations for 9,374 men in North America at a cost of more than £40,000. With Admiralty sanction, the Victualling Board advanced him £35,000 on account.[95] Two years later, Sir Hyde Parker, Commander in Chief on the Jamaica station, complained of Donaldson's supplies alleging the contractor had 'a superior interest' at the Victualling Board. Insulted by Parker's 'style and language', the board retorted that 'during the period of fourteen years in which he [Donaldson] has held the said contract we never had a complaint of his not having been prepared to comply with the demands made upon him or his furnishing any article of an improper or inferior quality until the command of H.M. ships on the Jamaican station devolved upon Vice Admiral Sir Hyde Parker'.[96]

Likewise, the Navy Board quietly defended timber and shipbuilding contracting in general when Lord St Vincent, First Lord of the Admiralty 1801–04, took issue with the prices of timber supplies and sued a private shipbuilder for the poor quality of workmanship in a vessel built for the navy. To St Vincent, rising prices suggested profiteering. In 1804, on account of his refusal to deal with contractors, he would be attacked by Pitt for failing to contract for the

[94] 8th Report of the Commissioners appointed to inquire into Fees, Gratuities, Perquisites and Emoluments 1786–88, *Commons Reports* 1806, VII, also repr. *House of commons sessional papers of the eighteenth century*, pp. 15–16; see also 9th Report, p. 9.

[95] NMM, ADM. DP/17, 25 Nov. 1797.

[96] NMM, ADM. DP/19, 30 Jan. 1799.

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construction of large ships in private shipyards and for failing to secure an adequate supply of timber to the dockyards. On these accounts, Pitt forced the Addington government to resign, permitting the Navy Board, with a new First Lord of the Admiralty, to resume contracting with a vengeance.[97]

However the revelation of a number of frauds early in St Vincent's administration gave him reason to obtain in December 1802 'an Act for appointing Commissioners to enquire and examine into any of the irregularities, frauds or abuses ... in the several naval departments'. The reports issued by the commission, issued over the next four years, drew attention to past irregularities in the management of the dockyards' contracts for coopers' wares, for the supply of blocks, for teams of horses, for agency in the purchase of hemp, masts and timber and in the victualling of the sick on a hospital ship. Apart from recommendations for the better management of these specific supplies, the revelations gave rise in 1803 to the establishment in the Navy Office of 'a separate and distinct department' to draw up naval contracts which were acknowledged to be complicated and demand 'a thorough knowledge'. The chief clerk in that department later reported that contracts from 1802 named all interested parties and revealed any transfers of responsibility.[98]

The explicit elaboration of contractual responsibility, backed by legal sanction, made the businessmen who dealt with the naval departments no less members of the state machinery than the bureaucrats who drew up their contracts. At the same time, protracted warfare promoted mutual understanding of financial and resource problems and encouraged joint attempts to weather storms. Trust and assistance when necessary engendered loyal service on the part of contractors whose provisions reached the most distant stations of the navy. Martin Wilcox observed that, despite local shortages at the peripheries of the East Indies station, between 1780 and 1815 no naval operation in that region was ever handicapped by food supply problems, although these operations did suffer from conflict between the military and civil officials.[99]

Administrative Reform and a New Ideology

Administrative reform after 1780 helped to reduce such conflict. Although 'economical reform' aimed to reduce the influence of the Crown and the cost of government to the public, its primary effect was to enhance trust in the civil management of the armed forces and especially in naval administrators. The

[97] Roger Morriss, 'St Vincent and reform, 1801–4', *The Mariner's Mirror*, 69 (1983), pp. 269–90.

[98] Pool, *Navy board contracts*, pp. 119–29.

[99] Martin Wilcox, '"This great complex concern": victualling the Royal Navy on the East Indies station, 1780–1815', *The Mariner's Mirror*, 97(2011), pp. 32–48.

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abolition of the receipt of fees, perquisites and premiums not only removed the temptation for venality but made for meritocracy in appointments and the demand for a new administrative creed. For, although new salary scales were introduced, increases in the amount of official earnings were insufficient to compensate for the loss of perquisites. The deficiency left a motivational void. The void was filled by the concept of 'individual responsibility', the mantra of Samuel Bentham, brother of Jeremy Bentham and Inspector General of Naval Works from 1796 until 1807.[100] Samuel Bentham proclaimed the individual responsibility of his own office and in the late 1790s he helped the Admiralty secretary to rewrite the recommendations of the Commission on Fees for the dockyards, introducing individually responsible Timber Masters in each yard.[101] Despite his gentlemanly background, Bentham had been apprenticed in the royal dockyards and had witnessed the 'relaxation' of the collective checks that were supposed to safeguard the interests of the state in all transactions like the receipt and issue of stores. He had also become an experienced administrator, having been employed by Catherine II in Russia and managed Prince Potemkin's industrial enterprises on his estate at Krichev. He had then armed and fought with the flotilla of small craft that defeated the Turks in the shallow waters of the Liman in the Black Sea in 1788.[102]

Individual responsibility was not new. For example, Inspectors of Artillery and of Gunpowder Manufactories had been appointed in 1780 and 1789 in the Ordnance department. But it was Samuel Bentham who aimed to make the principle the foundation of a range of innovations in dockyard management. Although his own office fell victim to the rationalisation of yard management in 1807, the principle of individual responsibility was adopted by the Whigs. They abolished the naval boards beneath the Admiralty in 1832 with the aim of establishing clear lines of individual responsibility between Board of Admiralty and the civil departments of the navy. During the nineteenth century, as utilitarianism took hold of central and local government, the principle was extended to the management of the empire.[103]

The political desire of Whigs in Parliament to hold government administrators accountable for the proper execution of the duties of their offices was demonstrated in 1805 when the tenth report of commission of naval enquiry revealed that Henry Dundas, first Viscount Melville, while Treasurer of

[100] Morriss, *Naval power and British culture*, pp. 175–200.

[101] Roger Morris, 'Samuel Bentham and the management of the Royal Dockyards, 1797–1807', *Bulletin of the Institute of Historical Research*, 54 (1981), pp. 226–40.

[102] I.R. Christie, 'Samuel Bentham and the western colony at Krichev, 1784–1787', and 'Samuel Bentham and the Russian Dnieper Flotilla 1787–1788', *The Slavonic and East European Review*, 48(1970), pp. 232–47 and vol. 50 (1971–72), pp. 173–97.

[103] E.T. Stokes, 'Bureaucracy and ideology: Britain and India in the nineteenth century', *Transactions of the Royal Historical Society*, 5th series, 30, (1980), pp. 131–56.

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the Navy 1782–1800, had allowed the Paymaster of the Navy to lodge unspent naval funds in his own personal bank account at Coutts Bank (from which large sums were privately invested), contrary to an Act of 1785 which Melville had helped to frame. Until April 1805 Melville was First Lord of the Admiralty but, subject to a vote of censure, he was forced to resign; he was impeached and found guilty of failing to protect public funds from private violation. Never again did he hold public office.[104]

The Act of 1785 regarding the balances of the Paymaster of the Navy had been modelled on an Act of 1783 which required the Paymaster-General of the Forces, that is, of the army, to deposit his public funds in the Bank of England. In 1797 the Governor of the Bank had informed Pitt, as First Lord of the Treasury, of five departmental treasurers who failed to keep all their money at the Bank and were presumably banking it where they could most benefit from it.[105] The impeachment of Melville was thus part of a wider campaign to achieve greater trust and security in the management of public money. Naval administrators were reminded of their duties by the revision of their instructions between 1805 and 1809. St Vincent's Commission of naval inquiry into abuses in the naval departments produced 14 reports by 1805 when it was replaced by the Commission for revising and digesting the civil affairs of the navy. This was led by the evangelical Charles Middleton, Lord Barham, who had served as Comptroller at the Navy Board between 1778 and 1790. By 1809 the Commission of revision had produced new instructions for all the civil departments of the navy including the overseas naval yards where individual yard commissioners were made watchdogs for economy over all functions.[106] The Commission of naval revision ran concurrently with a Commission of military inquiry which produced 19 reports by 1812.[107]

These new instructions shaped expectations for a new generation of administrators. Government servants were provided with a standard pension scheme in 1810. Able young men were brought into the state's management structure. 'Administrators in critical positions were younger and more energetic, and they supported their ministers with better information and systems'. The internal disputes, tensions and distrust that had plagued the government establishment a generation earlier had dissipated. 'A silent revolution had taken place across government: the quite triumph of the "men of business"'.[108]

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[104] Morriss, *Naval Power and British Culture*, pp. 181–5.

[105] Clapham, *The Bank of England*, I, p. 214.

[106] J.F. Day, 'British Admiralty control and naval power in the Indian Ocean 1793–1815' (PhD, University of Exeter, 2012).

[107] W.H. Greenleaf, 'The commission of military enquiry 1805–1812', *Journal of the Society for Army Historical Research*, 41(1963), pp. 171–81.

[108] Knight, *Britain against Napoleon*, pp. 342–50.

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Conclusions

This chapter has examined some of the developments that effected an apparent change in attitude to, and confidence in, the state's financial system and those who served it. Taking a British naval historical view, it has emphasised that many of the financial developments stressed by John Brewer in 1989, when he coined the phrase 'the fiscal-military state', were known to naval historians whose work helped provide a context for his emphasis on the importance of efficiency in the collection and expenditure of state revenues. Nevertheless it is arguable that Brewer's *Sinews of Power* helped to broaden naval history which, while continuing to possess its own agenda, has become a contributor to fiscal-military history. Furthermore, this chapter has stressed the importance of changes in the culture of financial management. It highlighted differences in the management of French and British short-term debt and suggested these were products of their different structural environments and legacies. There were similar features in the environment of each, and they were subject to similar reforms, but the cultural history of each was different and this gave rise to dissimilar forms of short-term debt.

The British form was created when its contractors' bills were placed 'in course' for payment; this institutional form differed from the more informal, opportunistic practice of raising private loans from financiers employed by the French state. The British system provided predictability of payment, something which was underpinned by the creation in 1792 of the state's Sinking Fund for long-term debt. This, along with the introduction of income tax, and the readiness of the Bank of England to buy up surplus bills, provided assurance of an intention to repay debt. Although war continued for 22 years after 1793, confidence in the security of the British state debt survived and, despite the suspension of cash payments, so did the credibility of the British state's financial system. The short-term debt, to which the bills of contractors were added, was regulated in 1796 by the statuary reduction to 90 days of the period for which contractors were expected to provide short-term credit. This contributed to management of the state's short-term debt in bills while strengthening the terms upon which credit could be provided in the mercantile community. As a consequence, both the parliamentary and the mercantile communities could with increased confidence regard the short-term debt in bills as a measure of the health of the state's finances.

Meanwhile reforms enhanced confidence in what was known from 1813 as the 'civil service'.[109] The naval departments had been governed in contracting since 1662 by regulations demanding competitive tendering and public board

[109] J.D. Thompson to Admiralty Secretary, referring to a late Act for granting superannuation to civil servants, NMM, ADM.BP/33C, 21 Jul. 1813. In 1805 Lord Barham had referred to 'your Majesty's civil service' in a memorandum to George III. NMM, MID.2/18, 15 May 1805.

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decisions. By abolishing unofficial payments to clerks, 'economical reform' promoted trust in the relations between civil officials of the navy and contractors whose conduct was given moral compass by the demand for transparency in transactions with the growth in importance of equity law. Already, from 1782, the award of contracts according to political interest in the management of the House of Commons had been inhibited by Act of Parliament. All these developments tended to formalise relations between bureaucrats and contractors, especially in the naval departments. There the regulation of conduct was completed by the navy's new instructions, generated in the early nineteenth century by the work of the Commission for revising and digesting the civil affairs of the navy. They established a new, comprehensive framework of regulations which would remain the operational basis of the naval departments until the mid-twentieth century.

The increasing formality of conduct expected of employees in British naval departments seems to have been matched by the demands made on those departments by the British Treasury, which demanded progressively more information from the spending departments. After 1780 the range of returns documenting departmental finance increased, their changing nature tending to indicate the Treasury's changing priorities. After 1780 it was concerned to monitor receipts and expenditure; after 1800 to ensure accounts were cleared; and after 1810 to have accounts of expenditure externally audited. Treasury wishes ran perhaps two decades before these desires were realised, a factor that probably contributed to the long period between the dissatisfactions of the 1780s and the realisation of a new confidence in the state's finances and its managers by the end of the Napoleonic War.

By then, the British state had weathered the extraordinary demands and stresses of a war of unprecedented length and cost. By then, too, a range of other developments – the industrial revolution, the growth of global trade and the expansion of the British imperial economy – masked the source of confidence in the British state and its ability to sustain the strains put upon it. Victory over Napoleon, his final defeat and exile further obscured that source by demanding credit be attached to the armed forces. By comparison, the key factor in the new confidence in the state and its managers was inconspicuous, almost mundane, no apparent cause for triumph. Those at the time probably gave it no thought. Yet the culture and conduct of British bureaucracy, closely linked to public opinion and developments in the law, provided the state by 1815 with an inner strength. The product of internal reform and regulation, it gave the British fiscal-military state its own special quality. Social and ethical, rather than fiscal or military, the culture and conduct of the British state establishment was nevertheless critical to the achievements of the British armed forces. Moreover, it possessed the qualities of being self-sustaining and of influencing British society. What began as a quiet revolution in terms and conditions had become the backbone of the British fiscal-military state.

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Chapter 11

Challenging the Fiscal-Military Hegemony: The British Case[1]

Steve Pincus and James Robinson

The emergence of the modern developmental state was, we are told, a nineteenth- and twentieth-century phenomenon. While scholars agree and disagree vociferously about the causes of that emergence, they are largely in agreement that theirs is a story that begins after the end of the Napoleonic Wars. All across Europe, in a variety of different ways, states sought for the first time to improve the condition of the vast majority of their populations. This developmentalism would have been unthinkable in earlier periods. Most accounts simply begin their stories in the late nineteenth century,[2] while others like David Roberts explain that 'students of the eighteenth century can certainly discover little evidence in the Whiggish government of Sir Robert Walpole or the Tory government of William Pitt that the central government or even the justices of the peace, did much for the lower classes besides dispense poor relief'.[3]

Prior to the nineteenth century, the standard story goes, states were narrowly fiscal-military enterprises. States only fought wars and extracted resources to fight those wars. States themselves emerged in the early modern period, sometime between the fifteenth and eighteenth centuries, right across Europe. These pre-modern states were indifferent to the happiness and prosperity of their populations. In most accounts inter-state wars first made states necessary and fighting wars became the sole purpose of this emerging states. 'War made the state, and the state made war', Charles Tilly famously suggested.[4] 'War wove

[1] The research for this paper has been supported in part by the Institute for New Economic Thinking. We are grateful for the research assistance of Catherine Arnold, Natalie Basinska, Margaret Coons, and Alex Fisher.

[2] For two very different examples: Bentley Gilbert, *The evolution of national insurance in Great Britain: The origins of the welfare state* (London, 1966); Susan Pedersen, *Family, dependence, and the origins of the welfare state: Britain and France, 1914–1945* (Cambridge, 1993).

[3] David Roberts, *Victorian origins of the welfare state* (New Haven, 1960), p. vii.

[4] Charles Tilly, 'Reflections on the history of European state making', in Charles Tilly, ed., *The formation of national states in Western Europe* (Princeton, 1975), p. 42. This view has been widely endorsed, see John A. Hall and G. John Ikenberry, *The state* (Minneapolis, 1989), pp. 40–41; Stephen Conway, *War, state and society in mid-eighteenth century Britain and Ireland* (Oxford, 2006), p. 275.

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the European network of national states', he elaborated, 'and preparation for war created the internal structures of the states within it'.[5] European inter-state warfare explains the radical reduction of the number of states in early modern Europe, and their structural strengthening. Only those regimes that developed strong state capacity emerged from this intense period of incessant warfare. On this point, economic and fiscal historians, sociologists, political scientists and economists all agree.[6]

In this chapter we argue that the notion of a fiscal-military state is a misnomer, particularly in the case of one of the paradigmatic cases of early modern state formation, Britain. This is for several reasons. First, even looking narrowly at fiscal revenues and expenditures, there was significant variation in the extent to which state expenditure was on the military. While this exhausted nearly the entire budget of Russia or Spain, this was less true in France or the Netherlands and, ironically, the least true for Britain, which spent a significantly smaller proportion of government revenues on the military than any other European state. Second, existing empirical accounts are flawed in that they miss other important non-military elements of expenditure. This is because they have both ignored expenditures such as bounties and drawbacks that went unrecorded in the summary accounts and undervalued the significance of the British state's massive and unique expenditure on colonial development. Third, the existing literature, by narrowly focusing on revenues and expenditures, ignores large swaths of state activity. In particular, analysing the state at this level misses efforts to create significant economic institutions. These kinds of institutions were not unique to Britain; indeed France was at least as active in this domain. But this kind of investment did separate France, Britain and the Dutch Republic for the more narrowly fiscal-military states in Europe. Finally, in the last section of the chapter, we suggest that the British state – and quite probably other early modern states as well – was not forged in warfare. If war did not make the British state, it explains why the British state was less narrowly focused on making war.

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[5] Charles Tilly, *Coercion, Capital, and European States, AD 900–1992* (Oxford, 1990), p. 76.

[6] Richard Bonney and W.M. Ormrod, 'Introduction', in W.M. Ormrod, Margaret Bonney, and Richard Bonney, eds, *Crises, revolutions and self-sustained growth* (Stanford, 1999), p. 2; Philip T. Hoffman and Jean-Laurent Rosenthal, 'The political economy of warfare and taxation in early modern Europe', in John N. Drobak and John V.C. Nye, eds, *The frontiers of the new institutional economics* (San Diego, 1997), p. 35; Jan Glete, *War and the state in early modern Europe* (London, 2002), p. 216; Anthony Giddens, *The nation state and violence* (Berkeley, 1985), p. 112; Hendrik Spruyt, 'War, trade, and state formation', in Carles Boix and Susan Stokes, eds, *The Oxford Handbook of Comparative Politics* (Oxford, 2007), pp. 214–5; Timothy Besley and Torsten Persson, 'The origins of state capacity: property rights, taxation, and politics', *American Economic Review*, 99, p. 1218; Nicola Gennaioli and Hans-Joachim Voth, 'State capacity and military conflict' (2012), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1961619 (last accessed 15 Apr. 2015).

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I

The bellicist model of early modern state-making is plausible and attractive because it has been assumed that pre-moderns had limited ideological tools at their disposal. Early modern state-makers, scholars claim, forged narrowly fiscal-military regulatory and extractive states because they had a very narrow set of political economic ideas from which to draw. Statesmen prior to the nineteenth century were mercantilists and the states they created were designed only to fight wars and extract the resources necessary to fight those wars. The Danish sociologist Gøsta Esping-Andersen suggests that the nineteenth-century liberal political economists found little disagreement from their conservative and Marxist critics in their denunciation of earlier European states for 'upholding absolutist privileges, mercantilist protectionism, and pervasive corruption'.[7] British free traders and the German Historical School agreed on very little besides the notion that early modern states were mercantilist.[8] The result has been that scholars today assert the existence of an eighteenth-century mercantilist consensus in Britain and across Europe. According to Charles Maier, 'Britain's empire began as a mercantilist structure', and remained in that mode until 'the nineteenth century'.[9] The economists Ronald Findlay and Kevin O'Rourke have dubbed the period from 1650–1780 as the 'age of mercantilism'.[10] In the mercantilist age, which came to an end sometime in the nineteenth century, governments were committed to the notion that land was an insuperable economic constraint, that there was no possibility of global economic growth and that therefore trade was a zero-sum game. 'Economics as a zero-sum game', insists Niall Ferguson in his widely circulated analysis of the British Empire, is 'the essence of what came to be called mercantilism'.[11] Chris Bayly, in an equally mass-marketed recent work, reaches similar conclusion about the political economic commitments of those who preceded the moderns. 'Eighteenth-century wars abroad had turned around the issue of "mercantilism"', he writes. 'Theorists and politicians of the *ancien* regime had thought the world's wealth was a finite amount', Bayly explains, 'if someone got more of the cake, someone else would get less'.[12] 'The basic assumption of the mercantilist world', in Joel Mokyr's view, is 'that the economic game, and above all the commerce

[7] Gosta Esping-Andersen, *The three worlds of welfare capitalism* (Princeton, 1990), p. 10.

[8] For the necessary intellectual connection between concepts of mercantilism and the bellicist approach to state formation, see Rafael Torres Sanchez, 'The triumph of the fiscal-military state in the eighteenth century', in Torres Sanchez, ed., *War, state and development* (Pamplona, 2007), pp. 25–34.

[9] Charles Maier, *Among empires: American ascendancy and its predecessors* (Cambridge, MA, 2006), p. 273.

[10] Ronald Findlay and Kevin O'Rourke, *Power and plenty: trade, war and the economy in the second millennium* (Princeton, 2007), p. 227.

[11] Niall Ferguson, *Empire: How Britain made the modern world* (New York, 2002), p. 17.

[12] C.A. Bayly, *The birth of the modern world 1780–1914* (Oxford, 2004), p. 136.

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between nations, was zero-sum such that the gains of any agent or any economy inevitably came at the expense of another'.[13]

Before the end of the mercantilist period, given that all states functioned on the assumption of economic finiteness, state expenditure on new infrastructural or developmental projects was unthinkable. The only way to pay for new commitments was necessarily through territorial expansion, and the profits gained from conquest had to be folded back into the military to protect the new territories from would-be predators. The prevailing economic assumptions of the early modern world, we are told, made it impossible that the emerging states would take on the functions we associate with modern statecraft. All of this, defenders of the fiscal-military state thesis imply, was called into question only with the coming of the French Revolution.[14]

We now know, however, that right through the seventeenth and eighteenth centuries there was a lively pan-European debate about political economy. There was no mercantilist consensus. Many prominent European thinkers from the Dutch de la Court brothers to the Englishman John Locke and the Scotsman Adam Smith rejected the notion that there were limits to economic growth. Human ingenuity and human labour created the possibility of almost limitless increase.[15] Whereas advocates of the bellicist thesis assume governments existed merely to preserve the lives and properties of subjects, a wide range of seventeenth- and eighteenth-century thinkers understood that increased resources made it possible to promote their happiness as well.[16] Statesmen, argued John Trenchard and Thomas Gordon in *Cato's Letters*, were responsible for the 'wealth, security and happiness of kingdoms'.[17] Joseph Priestley was certain 'that the happiness of the whole community is the ultimate end of government can never be doubted'.[18] 'A state ought to have but one object in view', insisted the great French philosophe the Abbé Raynal, 'and that is, public

[13] Joel Mokyr, *The enlightened economy*: *an economic history of Britain, 1700–1850* (New Haven, 2010), p. 64.

[14] Christopher Storrs, 'The fiscal-military state in the long eighteenth century', in Storrs, ed., *Fiscal-military state*, p. 19. Storrs is summarizing the state of the field. Interestingly the increasingly fashionable bottom-up school of state formation group, also posit an epistemic sift at the beginning of the nineteenth century. They offer no new periodization, for example Glete, *War and the state*, pp. 1–2.

[15] Steve Pincus, 'Rethinking mercantilism: political economy, the British Empire, and the Atlantic World in the seventeenth and eighteenth centuries', *William and Mary Quarterly*, 69 (2012), pp. 3–34.

[16] Herbert Lawrence Ganter, 'Jefferson's 'pursuit of happiness' and some forgotten men', *William and Mary Quarterly*, 16 (1936), pp. 558–85; Garry Wills, *Inventing America: Jefferson's declaration of independence* (New York, 1978), pp. 150–164.

[17] Ronald Hamowy ed., *Cato's letters* (2 vols, Indianapolis, 1995), I, p. 67.

[18] Joseph Priestley, *An essay on the first principles of government* (Dublin, 1768), p. 64.

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felicity',[19] and finally in Thomas Jefferson's memorable phrase 'governments are instituted among men' to secure the right to 'life, liberty and the pursuit of happiness'.[20] A significant segment of early modern thinkers believed states had a responsibility and the capacity to do much more than fight wars.

Bellicists are clearly wrong to assume that early modern states devoted their resources to war-making because that was all they could imagine them doing. Early modern thinkers did not all think they lived in a zero-sum world. Instead many believed that states should promote the economic prosperity and temporal happiness of their subjects, and that economic growth generated resources for states to do more to make their subjects happy.

II

Bellicists are mistaken to imagine early moderns had narrow imaginative horizons. Many early modern thinkers believed that states could and should do more than fight wars. But are the bellicists nevertheless right to maintain that early modern states spent the entirety of their revenues on war making? Let us focus on the case of enlightenment Britain, the quintessential modern liberal state.

Bellicists insist that the British state in the eighteenth century was exclusively fiscal-military. 'The British state of the eighteenth century was a fiscal and war-making machine', Margaret Levi asserts, 'it was not yet deeply involved in education or social programs'.[21] 'For roughly four centuries after 1453', insists Patrick O'Brien, 'no European state recognized responsibility for economic growth with social welfare as anything other than contingent'.[22] The eighteenth century British 'state did primarily one thing', explains Mokyr, 'it waged war against other states, and raised revenue to pay for this activity'. Government activity 'that enhanced social welfare', he insists, was 'almost an afterthought'.[23] Britons in the eighteenth century created a uniquely fine-tuned war-fighting instrument.

This story seems all the more plausible when one focuses on the remarkable quantitative growth of the British state in the eighteenth century. After the Revolution of 1688–89, John Brewer has shown, the British Parliament voted an increasingly impressive quantity of new taxes and created ever more elaborate means to service the accelerating war debts. This new Leviathan funded not

[19] Guillaume Thomas François Raynal, *A philosophical and political history of the settlements and trade of the Europeans in the East and West Indies* (4 vols, London, 1776), IV, p. 432.

[20] *Declaration of Independence* (1776).

[21] Margaret Levi, *Of rule and revenue* (Berkeley, 1988), p. 143.

[22] Patrick K. O'Brien, 'The history, nature and economic significance of an exceptional fiscal state for the growth of the British economy, 1453–1815', *London School of Economics Economic History Working Paper. No. 109/08*.

[23] Mokyr, *The Enlightened economy*, p. 392.

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only an impressively growing army and an increasingly dominant navy but also supported them with an army of excise officers.[24] By focusing on the growing size of the state and selecting for analysis the Duke of Marlborough's army and Horatio Nelson's navy, scholars have convinced themselves and their readers that Britain had become over the course of the eighteenth century the first 'fiscal state'.[25]

Yet, if one focuses on the changing nature of the British state as well as narrowly on the growth of its armed forces, one can tell a different story. Comparative analysis has revealed that states right across Europe in the early modern period devoted a remarkably high percentage of their revenues to fiscal-military measures. By the end of the century France spent over three-quarters of its revenue on warfare alone. The Danish kings spent 88 per cent of their available finances on war, Peter the Great of Russia devoted 90 per cent of his revenue to martial affairs, while the Austrian Habsburgs spent a remarkable 93 per cent. Lest one think warfare was merely the game of kings, the Dutch Republic spent over 80 per cent of its revenue on war-making in the same period.[26] Most European states further increased their relative expenditures on fiscal-military affairs over the course of the eighteenth century. 'The great scourge of public expenditure' in the early modern period, concludes Martin Körner, 'was the growing proportion devoted to war'.[27]

Comparative studies of expenditures are notoriously tricky. Nevertheless detailed work on individual states confirms the basic pattern. Russia devoted phenomenal resources to war in the seventeenth and eighteenth centuries despite relatively few institutional changes, leading some scholars to call it a 'garrison state'.[28] 'Bourbon governments increasingly tightened their control over Spanish finances', notes one expert.[29] In the late eighteenth century, for example, Spain's

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[24] Brewer, *Sinews of power*, esp. pp. 30, 66–8, 114–26.

[25] Richard Bonney, 'Introduction', in Bonney, ed., *The rise of the fiscal state in Europe* (Oxford, 1999), p. 14.

[26] Martin Körner, 'Expenditure', in Bonney, ed., *Economic systems and state finance* (Oxford, 1995), p. 411.

[27] Körner, 'Expenditure', p. 416; Joel Felix and Frank Tallett, 'The French experience', in Storrs, ed., *Fiscal-military state*, p. 155 give a slightly lower figure for France but state it is underestimated. See James C. Riley, 'French Finances 1727–1768', *Journal of Modern History*, 59 (1987), pp. 209–43. We have used Korner's figures for comparison since he used the same method for calculation for all of his cases.

[28] Janet Hartley, 'Russia as a fiscal-military state, 1689–1825', in Storrs, ed., *Fiscal-military state*, pp. 126–9; Richard Hellie, *Economy and material culture of Russia 1600–1725* (Chicago, 1999), p. 536; Chester Dunning and Norman S. Smith, 'Moving beyond absolutism: was early modern Russia a fiscal-military state?', *Russian History*, 33 (2006), p. 43.

[29] Javier Cuenca-Esteban, 'Was Spain a viable fiscal-military state on the eve of the French wars?', in Stephen Conway and Rafael Torres Sanchez, eds, *The spending of states: military expenditure during the long eighteenth-century: patterns, organization and consequences, 1650–1815* (Saarbrücken, 2011), p. 247.

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military expenditure as a percentage of its annual budget dwarfed that of Britain.[30] Unsurprisingly Frederick William I of Brandenburg-Prussia spent over 80 per cent of his income on his army between 1713 and 1732, years dominated more by peace than war.[31] The Holy Roman Empire was not easily outdone by its Prussian rivals. 'The early modern Habsburg monarchy ranked with the most awe-inspiring military states', writes Michael Hochedlinger, 'state expenditure, not yet encumbered by spending on other public sectors, was still entirely dominated by the military budget'.[32] This echoes Peter Dickson's claim that Habsburg Austria was 'primarily concerned with the assertion of fiscal and military power, rather than the welfare of subjects'.[33] Savoy, too, while it spent a smaller proportion of its budget on the military than Brandenburg-Prussia or the Habsburg monarchy spent a much higher proportion than Great Britain.[34] In France, even in the mid-eighteenth century when the state took an increasingly interventionist turn, 'the largest public works projects ... remained royal buildings'.[35]

This comparative data suggests that there were two groups of continental European states in the eighteenth century. France and the Dutch Republic spent heavily on the military, but these two Northern European powers with significant colonial interests also found space in their budgets to spend on civic development. Russia, Prussia, Denmark the Holy Roman Empire and Spain, by contrast, devoted almost the entirety of their budgets to the military.

Remarkably the early modern European data looks very similar to the relative amounts that classical states spent on war. Recent scholarship has shown that the Roman Empire spent almost 80 per cent of its revenues on the army.[36] The

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[30] Esteban, 'Was Spain a viable fiscal-military state?', p. 249.

[31] John Childs, *Armies and warfare in Europe 1648–1789* (Manchester, 1982), p. 180. Recently scholars have emphasized that Prussian state building was less of a top-down affair than previously thought. But that observation does not contradict the enormous amount of resources devoted to warfare: Karin Friedrich, *Brandenburg-Prussia 1466–1806* (London, 2012), pp. 30–36; Christopher Clark, *Iron Kingdom* (Cambridge, MA, 2006), pp. 243–6.

[32] Michael Hochedlinger, 'The Habsburg monarchy: from "military-fiscal State" to "militarization"', in Storrs, ed., *Fiscal-military state*, p. 63.

[33] P.G.M. Dickson, *Finance and government under Maria Theresa 1740–1780* (2 vols, Oxford, 1987), I, p. 15; II, p. 114.

[34] Christopher Storrs, 'The Savoyard fiscal-military state in the long eighteenth century', in Storrs, ed., *Fiscal-military state*, p. 214.

[35] James B. Collins, *The state in early modern France*. (Cambridge, 1995), pp. 184–93. The heart of French Colbertism was not substantial state financial support for commercial initiatives, though there was some, but 'inspection of manufactures'. Philippe Minard, *La Fortune du Colbertisme* (Paris, 1998), p. 10. Colbert, it is true, aimed to create and finance state industries, like the Gobelins, and subsidize others. But the Franco-Dutch War (1672–1678) 'shut down the flow of subsidies to industry and commerce and shipbuilding': Charles Woolsey Cole, *Colbert and a Century of French Mercantilism* (2 vols, New York, 1939), II, p. 551.

[36] Richard Duncan-Jones, *Money and government in the Roman Empire* (Cambridge, 1994), p. 45.

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Ptolemaic rulers of Egypt also spent 78 per cent of their budget on the military, leading one scholar to conclude that the relative expenditures on the military 'resemble' those of early modern Europe.[37]

The British state in the eighteenth century diverged from these European and historical patterns. Britain devoted significantly more of its resources to civic and colonial development than France and the Dutch Republic, and far outspent Russia, Prussia and the Holy Roman Empire. While most European states, whether monarchies or republics, were dramatically increasing their emphasis on fiscal-military spending, Britain began spending relatively more of its revenues on non-fiscal military issues. In the 1720s, for example, once one excludes debt and loan repayments, on average over 40 per cent of British expenditures were either on social or economic initiatives. After the Revolution of 1688–89, exactly in the period when Britain was radically expanding its army and navy, Britain also ramped up its expenditures on infrastructure and colonial development. 'The period since the Revolution [of 1688–89] is distinguished by principles of a very different nature', the Scottish political economist Sir John Sinclair recalled at the end of the eighteenth century. 'The State has assumed the appearance of a great corporation: it extends its views beyond the immediate events, and pressing exigencies of the moment – it forms systems of remote as well as immediate profit – it borrows money to cultivate, defend, or to acquire distant possessions, in hopes that it will be amply repaid by the advantages they may be brought to yield ... . In short it proposes to itself a plan of perpetual accumulation and aggrandizement, which according as it is well or ill conducted, must either end in the possession of an extensive and powerful empire, or in total ruin'.[38] The eighteenth-century British state devoted itself both to military expansion and unlimited economic growth. The basic data from the 1869 Chisholm Report, analysed previously by John Brewer, suggests that the British state spent an unprecedented proportion of its revenues on the development and support of civil society. In Figure 11.1 we plot from the Chisholm Report Military and Civil expenditures as a percentage of total expenditures including interest and loan repayments. These latter were sometimes very large, for instance in the 1720s when they reached 50 per cent of total expenditures. What the graph also shows, however, is that in the 1720s civil expenditures were also high and that in periods of peace they were persistently around 50 per cent of military expenditures. Moreover, since total real expenditures were rising monotonically throughout the century, this share represented a persistently rising absolute real amount of civil expenditure.

[37] Christelle Fischer-Bovet, *Army and society in Ptolemaic Egypt, 323–330BC* (Cambridge, 2013), pp. 74–5.

[38] Sir John Sinclair, *The history of the public revenue of the British Empire* (3 vols, London, 1785–90), I, pp. 4–5.

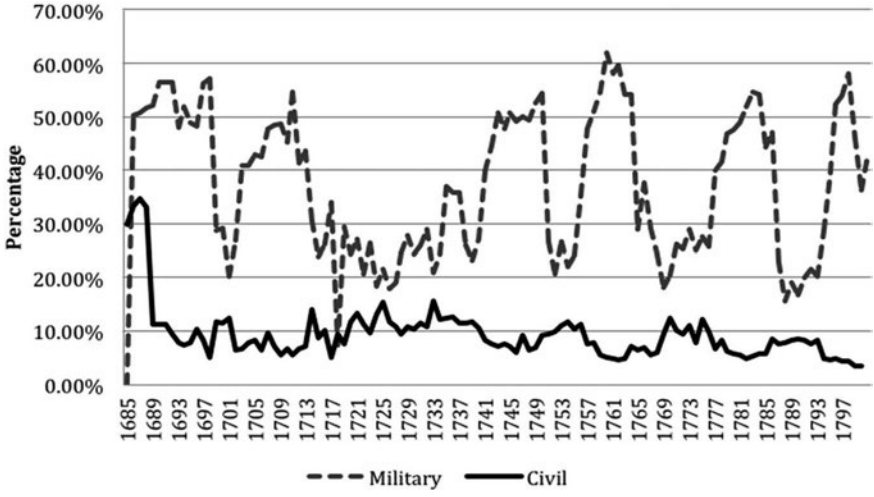

Figure 11.1 Great Britain – government expenditure: 1690–1800, by full tax year

In this, the British pattern diverged significantly from that of other European states. This finding accords well with Brewer's claim that in Britain 'current military expenditure accounted for between 61 per cent and 74 per cent of public spending during the major wars of the period'. This 'outlay' though large, Brewer concludes, 'probably represents a much smaller percentage of national resources than in many other states'.[39] Statistical analysis supports the view that the fiscal-military nature of the eighteenth-century British state 'is easily overstated'.[40]

On what, then, besides the military did the British government spend its increasingly robust revenue streams? Our analysis has revealed a wide variety of targets. In addition to predictably small sums devoted to supporting the newly established Regius Professors of History at Oxford and Cambridge, paying the professors of Modern Languages at Oxford and Cambridge,[41] the historiographer

[39] Brewer, *Sinews of power*, p. 40.

[40] Joanna Innes, *Inferior politics: social problems and social policies in eighteenth-century Britain* (Oxford, 2009), p. 74. Our statistical findings seem to echo the data produced by Brewer, *Sinews of power,* p. 40.

[41] House of Commons, *Accounts of net public income and expenditure of Great Britain and Ireland 1688–1800* (British Parliamentary papers, xxxv (1868–69) [Hereafter *The Chisholm report*], pp. 73, 79.

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royal,[42] the new professors of Arabic at Oxford and Cambridge[43] and supporting the 'astronomical professorship at Cambridge',[44] the British state spent rather larger sums on public paving throughout Britain and on repairing bridges. In 1732 the Treasury granted Sir Thomas Lombe £14,000 'for discovering and introducing the engines for making Organzine silk'.[45] These kinds of prizes for scientific discoveries only accelerated later in the century. In the 1770s, for example, British governments doled out substantial prizes and bounties for 'discovering how to make salt water fresh', for 'advice against the disease amongst horned cattle', for 'discoveries towards the South Pole', 'for experiments in securing buildings from fire', 'for making a fast green dye' and another for 'dyeing scarlet'.[46] Occasionally the Treasury devoted substantial sums to building bridges, like Westminster Bridge in 1743.[47] The state awarded large allowances for schoolmasters and charity schools. Larger sums were continually devoted (indeed for 50 years in the eighteenth century) to supporting poor immigrant communities, including the 'relief of French Protestants'[48] and settling the Palatine refugees in Ireland and in North America.[49] The state also raised money to support the building of new churches and for the support of Church of England ministers in New England and on the continent. And, of course, in 1780, the British government devoted resources to the creation of the British Museum. The state devoted a not insubstantial sum each year from 1746–55 to compensate farmers 'for losses by the infectious distemper amongst horned cattle'.[50]

In fact, the British state was at its most financially active not in England, but in the Empire: in Scotland, Ireland and in the overseas colonies.[51] While

[42] Petition of Thomas Madox, 8 December 1720, in Joseph Redington, ed., *Calendar of treasury papers*, 6 (London: 1889), pp. 22–9.

[43] Thomas Lynford to Lords of the Treasury, 27 March 1722, in *Calendar of Treasury Papers*, 6, pp. 182–94.

[44] *The Chisholm report*, p. 141.

[45] Thomas Webster, *Reports and notes of cases on letters patent for inventors* (London, 1844), p. 38.

[46] *The Chisholm report*, pp. 167, 171.

[47] *The Chisholm report*, p. 111.

[48] *The Chisholm report*, for example pp. 15, 17; 'Memorial of the Poor French Protestants', 1717, *Calendar of Treasury Papers*, 5 (London, 1883), pp. 338–42.

[49] Earl of Sunderland to Lords of the Treasury, 18 November 1714, *Calendar of Treasury Papers*, 5, pp. 66–78; Order in Council referring a petition of Robert Hunter, 30 April 1715, *Calendar of Treasury Papers*, 5, pp. 90–104.

[50] *The Chisholm Report*, p. 117.

[51] For a general claim about the North American colonies, see John J. McCusker and Russell R. Menard, *The economy of British America 1607–1789* (Chapel Hill, 1985), pp. 341–2. The claim by John Brewer and Eckhart Hellmuth that while political groups in Britain 'were prepared to accept a formidable fiscal-military apparatus if supervised by Parliament, any attempt by central government to implement a systematic domestic policy remained anathema' can only be sustained by focusing on England to the exclusion of the colonies, Scotland and Ireland: 'Rethinking

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the eighteenth-century British Parliament passed much more legislation dealing with England than Scotland or the overseas plantations, it devoted far more resources to those latter regions. There are frequent entries in the Treasury Books for the support of hospitals and for paying the salaries of officials in the West Indies. Increasingly the British state devoted resources to supporting the creation of an imperial infrastructure, ranging from building forts in Africa, supporting William Penn's government in Pennsylvania, paying off the proprietors of lands in South Carolina, 'establishing the colony of Georgia', offering relief to 'sufferers by fire at Charlestown, in South Carolina', to 'settling reduced officers and privates, &c. in the Colony of Nova Scotia'.[52] Sir John Sinclair later estimated that the British state spent over £100,000 developing the civil infrastructure of Georgia and over five times that amount on Nova Scotia.[53] In 1756 the British government devoted a whopping £115,000 'for services of the colonies of New England, New York and New Jersey'.[54] After the Seven Years' War the government devoted resources for the 'civil establishment' of the new colonies of East and West Florida as well as Senegambia and paying salaries in Quebec. In the 1770s the British state spent large sums to build the 'Harbour of Barbadoes'.[55] 'In the year 1781 £120,000 was voted to relieve the inhabitants of [Barbados] and of Jamaica who had suffered by a violent hurricane', recalled Sinclair.[56] The contrast between state activity in the colonies with that in England was stark. After fires destroyed large sections of Warwick (1694), Buckingham (1725), Blandford Forum (1731), Stony Stratford (1742) and Wareham (1762), those towns were rebuilt using local rather than central funds. Similarly the new port of Whitehaven was developed with the financial backing of three generations of the Lowther family.[57]

The British state also invested heavily in Scottish civil society.[58] Many believed that 'at the union, the feudal system existed in full force in the remoter parts of Scotland. In those wild and mountainous districts, the chieftains of the different clans enjoyed almost full power over the persons and property

Leviathan', in Brewer and Hellmuth, eds, *Rethinking Leviathan: the eighteenth-century state in Britain and Germany* (Oxford, 1999), p. 16.

[52] *The Chisholm report*, p. 121.

[53] Sinclair, *History of the public revenue*, III, p. 64.

[54] *The Chisholm report*, p. 135.

[55] *The Chisholm report*, pp. 163, 173.

[56] Sinclair, *History of the public revenue*, III, p. 88. Stuart B. Schwartz has noted how precocious Britain was in delivering hurricane relief on this scale in his Princeton lectures 'Providence, Politics and the Wind Hurricanes in the Shaping of the early modern Caribbean' delivered at Princeton University in October 2012. See also Stuart B. Schwartz, *Sea of storms: a history of hurricanes in the Greater Caribbean from Columbus to Katrina* (Princeton, 2015).

[57] Peter Borsay, *The English urban renaissance* (Oxford, 1989), pp. 46, 90–97.

[58] This theme is developed at length for the period c. 1730–78 in Christopher Whatley, *Scottish society 1707–1830* (Manchester, 2000), pp. 99–113.

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of their vassals'. Therefore during the reign of George II the British Parliament authorized a massive investment to break the power of the clan chieftains. The Whig government 'resolved to purchase the rights and privileges which they claimed; and £152,037 was granted for that purpose'.[59] In the same period the British government devoted substantial resources to the development of the Scottish fishery and linen industry through the Commissioners and Trustees for Improving Fisheries and Manufactures in Scotland, with the result that that board could report in 1738 'with great satisfaction' that 'the Linen Manufacture under their care thrives'.[60] Between 1727 and 1815 the government provided over £235,000 on developing the Scottish linen industry as well as over £150,000 on flax production. Even greater sums were devoted to developing Scottish fishing.[61] Interestingly, as John Styles has noted, 'in both Ireland and Scotland the state was more willing than in England to use public funds to encourage and regulate manufacturing'.[62] In addition, throughout the period the British treasury spent a good deal on improving roads and bridges in 'North Britain'. For example, five times between 1751 and 1757 money was allocated 'For the Northern Roads', making a total of £24,000.[63] It is hard to read the Chisholm report or indeed the British Treasury minutes and conclude that the eighteenth-century British state was not heavily involved in supporting education or social programs or that social welfare was an afterthought.

These expenditures in Scotland and the colonies were not thinly disguised military expenditures. The British government did spend, and spend substantially on the military in those areas, but those expenditures were included as part of the military not civil budget. In Georgia, for example, James Oglethorpe explained that 'The expense here for the year for the improvement of the colony, the civil government and presents to the Indians cannot be brought under £5000 for the year'. These expenditures, unlike the military expenditures, needed to be discussed and approved in Parliament.[64] The Georgia Trustees made clear that the money they demanded from Parliament was 'necessary to defray the expense of the Civil government, maintaining persons newly arrived, preserving a good harmony with and supporting the Indians, and carrying on the other improvements of the province such as raising of silk, wine, oil, and other produces; the expense whereof

[59] Sinclair, *History of the public revenue*, III, p. 62.

[60] The Report of the Commissioners and Trustees for Improving Fisheries and Manufactures in Scotland, 20 January 1738, TNA, T1/297, ff 51–2r.

[61] Julian Hoppit, 'The nation, the state and the first industrial revolution', *Journal of British Studies*, 50 (2011), p. 327; Bob Harris, 'Scotland's herring fisheries and the prosperity of the nation, c. 1660–1760', *Scottish Historical Review*, 79 (2000), pp. 39–60.

[62] John Styles, 'Spinners and the law: regulating yarn standards in the English worsted histories, 1550–1800', *Textile History*, 43 (2013), pp. 145–70.

[63] *The Chisholm report*, pp. 125, 127, 129, 131, 133, 137.

[64] James Oglethorpe (Frederica, Georgia) to Harman Verelst, 22 November 1738, TNA, CO 5/640/2, f. 233r.

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private persons are not able to bear'.[65] In Jamaica, too, Britons were well aware of the distinction between military and civic costs. In total, it was thought, the British government spent £30,000 per year to maintain Jamaica, of which slightly over half was spent on the military to protect the island from Spanish attacks and to defend the sugar plantations from Maroon uprisings.[66] In Scotland, British treasury officials drew sharp distinctions between expenditures to promote development, and costs incurred to secure the country against French invasion and Jacobite uprisings. 'As to the roads in the Highlands in Scotland', Sinclair noted, 'they were for many years included among the extraordinary expenses of the army, and were not separately voted'.[67] If anything, analysis of the Treasury reports underestimates colonial civil expenditures, since the payment of civilian colonial officers was included in the Civil List.

The contrast with French and Spanish colonial expenditures was dramatic. Canada and Ile Royale were supported out of the French naval budget. In her careful analysis of French expenditures, Catherine Desbarats has demonstrated the almost exclusive French outlays on the colonial military. This was because, as she notes, 'if Canada, and later Louisiana and Ile Royale, held initial promise as trade good valuable to both public and private purses, by the 1750s naval officials viewed New France in almost purely military and strategic terms'.[68] Spain in the seventeenth and eighteenth centuries depended on a unidirectional transfer of 'massive remissions of silver, mined, processed and minted in the Viceroyalties of Peru and New Spain'.[69] The series of Bourbon reforms, initiated by Cardinal Julio Alberoni and José Patino, focussed not on Spanish financing of colonial development, but in regaining Spanish control of the colonial trade from its imperial rivals and increasing the flow of revenues from the Americas into Spanish royal coffers.[70] We now know that the great majority of the revenues raised in the Spanish American colonies remained in the Americas and were spent on a variety of military and non-military projects. Nevertheless, there the Spanish treasury 'did not record any item of expense for the colonies'. Spanish colonial development was supported exclusively by colonial funds, often transferred from region to region.[71]

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[65] Georgia Trustees (Westminster) to Sir Robert Walpole, 22 June 1737, TNA, CO 5/654/1, f. 109r.

[66] Georgia Trustees (Westminster) to Sir Robert Walpole, 22 June 1737, TNA, CO 5/654/1, f. 109.

[67] Sinclair, *History of the public revenue*, III, p. 61.

[68] Catherine Desbarats, 'France in North America: the net burden of empire during the first half of the eighteenth century', *French History*, 11 (1997), p. 27.

[69] Stanley J. Stein and Barbara H. Stein, *Silver, trade and war* (Baltimore, 2000), p. 260.

[70] Allan J. Kuethe and Kenneth J. Andrien, *The Spanish Atlantic World in the eighteenth century* (Cambridge, 2014), pp. 68–130.

[71] Regina Grafe and Alejandra Irigoin, 'A stakeholder empire: the political economy of Spanish imperial rule in America', *Econ Hist Rev*, 65 (2012), pp. 609–51 quote at p. 623. Note:

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Over the course of the eighteenth century the British state devoted an increasing proportion of its revenues to developmental projects as opposed to administrative ones. At the beginning of the period almost the entire civil expenditure was devoted to the Civil List – that is paying for officers of the state. By the end of the eighteenth century, even though there had been a significant expansion of colonial officers paid out of the Civil List, administrative costs had dropped well below 50 per cent of overall civil expenditures. In Figure 11.2 we plot the data from the Chisholm Report that shows that the Civil List declined monotonically throughout the eighteenth century as a percentage of civil expenditures. While some of the increases in developmental expenditures were associated with periods of warfare, most were not. The 1720s and 1760s, two periods in which Britain was at peace, were significant moments in the increase of non-administrative spending.

This data significantly underestimates British expenditures of civic development because it excludes bounties and drawbacks. Both bounties – grants towards the development of specific commodities – and drawbacks – remittances on import duties on colonial products that were then re-exported – were paid before revenues ever entered the Treasury. They were therefore excluded from the conventional summary data on British expenditures and do not appear in the Chisholm Report. The latter does regularly record 'Bounties for the encouragement of the Growth of Hemp and Flax in Scotland' but only after 1801 does it include the bounties we consider here. Immediately after the Revolution of 1688–89, the English state permanently implemented bounties on corn in England.[72] The Customs and Excise offices never recorded the revenue and the

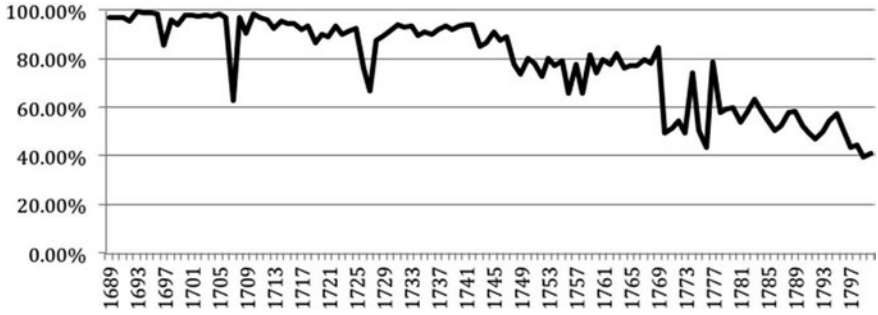

Figure 11.2 The Civil List as percentage of British civil expenditure, 1689–1800

the comparisons that Grafe and Irigoin make with British expenditure focus on the very late eighteenth century, and they do not include the corrections for drawbacks and bounties.

[72] Paul Slack, *The invention of improvement: information and material progress in seventeenth-century England* (Oxford, 2014), p. 186.

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consequent expenditures never made it into the Treasury Books. For a very brief period in the eighteenth century the expenditure on bounties from the Customs was summarized.[73] A few years later the radical earl of Shelburne, in his vain attempt to come to grips with the unreliable data on British state expenditures in the 1760s, also surveyed the bounties and drawbacks taken out of the Customs and Excise in the 1750s and 1760s.[74] The data for even this short period of time suggests that the omission of bounties and drawbacks from the standard dataset significantly understates the British state's commitment to development. 'Rather more funds were used to stimulate economic activity in Britain between 1689 and 1800 than was previously thought', concludes Julian Hoppit.[75] The extent of British state commitment to development should be further augmented by including *colonial* bounties and drawbacks, which were larger than the domestic ones by mid-century. In Table 11.1 we report the data we collected on the magnitude of bounties and drawbacks for the period 1740–52.

Increasingly bounties and drawbacks were used to encourage colonial development of naval stores, linen, hemp, timber, pig iron, indigo, silk and a variety of other commodities.[76] By the 1760s it was clear that the bounties given to the colonies far outdistanced the income that would be generated from any of George Grenville's new extractive taxes.[77] It is useful to compare the numbers in Table 11.1 to total civil expenditures. In 1750, for example, when bounties were £373,441, total civil expenditure was just over £1 million. Thus including bounties boosts civil expenditures by over a third. Excluding the expenditures of the Civil List, it boosts developmental expenditures by much more.

Even accounting for the bounties and drawbacks significantly underestimates the British state's promotion of social and economic development. The British

[73] An Account of the Money paid out of the Customs for all bounties, except Corn, Christmas 1739 to Christmas 1752, TNA, CUST 37/62.

[74] An Account of the Total Amount of Bounties and Drawbacks paid out of the Revenue of Customs 1754–66, 10 February 1767, WLCL, Shelburne Papers, Vol. 111, p. 357; An Account of the Total Amount of all Bounties and Drawbacks paid out of the Revenue of the Excise, 1754–66, WLCL, Shelburne Papers, Vol. 111, p. 361.

[75] Julian Hoppit, 'Bounties, the Economy and the State in Britain, 1689–1800', in Perry Gauci, ed., *Regulating the British economy, 1660–1850* (Farnham, 2011), p. 140.

[76] Francis Yonge, *A View of the Trade of South Carolina* (London, 1722?), p. 7; Memorial on Linen, Hardwicke Papers, c. 1750s, BL, Add 35910, f. 5r; State of the Case Relating to the Importation of American Iron, ca. 1760, Hardwicke Papers, BL, Add 35910, ff 119–22; *New York Mercury*, 1 July 1765, No. 714, p. [2]; Barlow Trecothick, Committee on the American Papers, 11 February 1766, BL, Add 33030, ff 91–92; Estimate of the Civil Establishment of West Florida, 24 June 1764–24 June 1765, in R.C. Simmons and P.D.G. Thomas, eds, *Proceedings and debates of the British parliaments respecting North America 1754–1783* (6 vols, Millwood, NY, 1983), II, p. 36; George Grenville, 14 January 1766, in Simmons and Thomas, *Proceedings*, Vol. II, p. 87; Thomas Whately, *Considerations on the trade and finances of this kingdom* (Second ed., London, 1766), p. 111.

[77] *Gentleman's Magazine*, Vol. 36, March 1766, p. 107.

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Table 11.1 Total amount of bounties and drawbacks, 1740–52

Year	Silk	Linens	Refined Sugar	Sailcloth	Gunpowder	Spirits	Indies	Whale Fishery	Hening	Corn	Total
1740	£9,083	–	£3,809	£1,146	£624	£61	–	£948	–	£36,297	£51,969
1741	£9,037	–	£4,339	£1,234	£453	£27	–	£948	–	£28,860	£44,897
1742	£10,887	–	£3,702	£1,227	£786	£90	–	£948	–	£108,260	£125,901
1743	£12,464	£211	£6,022	£994	£1,135	£197	–	£524	–	£138,511	£160,057
1744	£9,378	£772	£4,856	£687	£844	£229	–	£2,298	–	£98,643	£117,707
1745	£8,168	£902	£4,454	£595	£1,460	£64	–	£2,473	–	£137,131	£155,248
1746	£9,710	£4,516	£3,505	£1,465	£1,416	£338	–	£1,024	–	£99,386	£121,359
1747	£10,764	£6,552	£2,727	£2,095	£1,287	£271	–	£1,024	–	£141,123	£165,844
1748	£11,280	£8,722	£2,224	£2,687	£1,172	£499	–	£1,024	–	£202,638	£230,246
1749	£11,072	£8,592	£9,695	£1,487	£897	£370	£166	£1,366	–	£228,566	£262,211
1750	£13,588	£8,309	£10,556	£1,959	£1,298	£435	£1,385	£10,507	–	£325,405	£373,441
1751	£13,022	£8,617	£7,273	£3,108	£1,306	£602	£749	£16,531	£188	–	£51,396
1752	£13,398	£6,816	£3,214	£499	£567	£46	£316	£17,231	£920	–	£43,007

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state, like the Dutch Republic and the French monarchy, did a great deal to create institutions designed to promote economic growth. Whereas in the colonies the government spent directly on creating infrastructure, in England the government was much more likely to facilitate local or private spending through the encouragement of institutions. In England, the government was extremely cautious not to offend local sensibilities and local traditions. Parliament passed numerous pieces of legislation that while they cost the central government little, had a dynamic institutional effect. The 1723 Workhouse Act, for example, was 'a permissive act' which resulted in 'a powerful current' of new workhouse foundations.[78] The Workhouse act along with other permissive measures meant that 'the expenditure on the poor doubled in real terms' between 1696 and 1750.[79] The Bank of England, we now know, provided a large number of loans to support the development of manufactures.[80] Similarly the explosion of acts for improving road and rivers after 1688 led to a massive increase in infrastructural investment by non-central state actors.[81] English local expenditure and support for institutions was not, however, unique in early modern Europe. Localities had long taken responsibility for the poor, and in the Dutch Republic there is strong evidence that local investment was increasingly effective.[82] British imperial spending was unusual; domestic and local expenditures were not.

Why did the British state diverge from the European and historical pattern of state expenditures? Why did the eighteenth-century British state spend relatively more on these kinds of activities? Our claim is that the Revolution of 1688–89 marked a revolutionary change in the nature of the British state.[83] Interestingly, social and economic issues were a central concern of Parliament both before and after 1688. While Parliament sat for a dramatically larger number of days after 1688, the House of Commons devoted as much time to fiscal-military and non-fiscal-military issues both before and after the Revolution. In Figure 11.3 we plot three series. The first, given by the black line, is the total number of days that Parliament sat in each year between 1660 and 1740. This shows a large spike after 1688. We then coded from the *Journal of the House of Commons* whether or not on any particular day a matter relating to military expenditures was discussed (the

[78] Innes, *Inferior politics*, p. 30.

[79] Paul Slack, *The English poor law 1531–1782* (London, 1990), p. 32.

[80] This is based on ongoing research we are conducting in the Bank of England Archives: ADM 7.

[81] Dan Bogart, 'Did the Glorious Revolution contribute to the transport revolution?', *Econ Hist Rev*, 64 (2011), p. 1075.

[82] Philip Gorski, *The disciplinary revolution, Calvinism and the growth of the state in early modern Europe* (Chicago, 2003), pp. 39–77.

[83] We develop these claims at some length in: 'What really happened in the Glorious Revolution?', in *Institutions, property rights, and economic growth: the legacy of Douglass North* (New York, 2014); Daron Acemoglu and James Robinson, *Why nations fail?* (New York, 2012), pp. 182–212; Steve Pincus, *1688: The first modern revolution* (New Haven, 2009).

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dotted line) and also whether or not a matter relating to civil expenditures was discussed (the grey line). Figure 11.3 shows that these latter two series behave very similarly to the first one. The basic picture here is that Parliament, far from being focussed just on military issues, as the bellicist view would imply, was actually just as focussed on civil issues throughout the whole period.

What changed after the Revolution was not what MPs discussed, but the ability of Parliament to act on those discussions. After 1688–89 Parliament passed more and more bills came into law. In Figure 11.4 we plot the total amount of legislation passed by Parliament between 1660 and 1798 that shows in a simple way the increasing role of Parliament over this period. The areas shaded in grey represent periods when Britain was at war. It is evident that it was not warfare that was driving this increasing active role of Parliament in legislating.

After 1688 British monarchs increasingly felt compelled to turn to the leaders of the majority party in Parliament to form the government. This made it much easier for parties, and for most of the eighteenth century this meant Whigs, to advance their political agendas.[84]

Far from accepting a mercantilist notion that trade was a zero-sum game that economic growth could only be achieved by seizing wealth from a competing state, Whigs subscribed to the view that labour created wealth and that therefore governments could promote economic growth by supporting manufactures

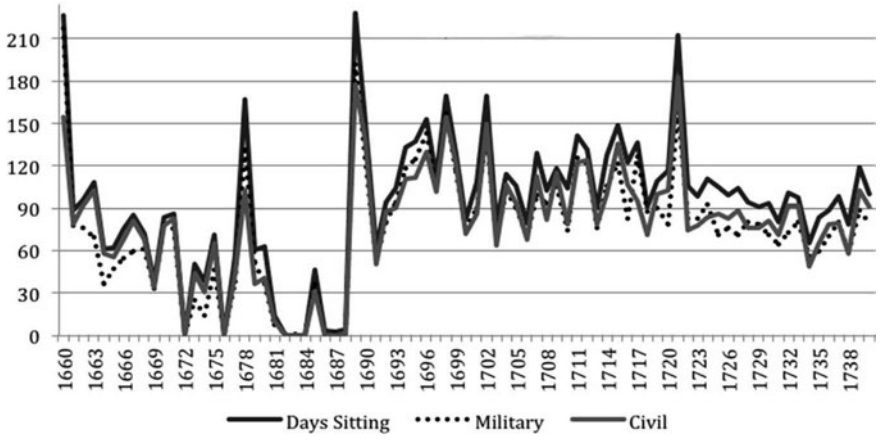

Figure 11.3 English/British Parliamentary sittings and the number of days of discussion for military and civil affairs, 1660–1740

[84] Gary W. Cox, 'War, moral hazard and ministerial responsibility: England after the Glorious Revolution', *Journal of Economic History*, 71(2011), pp. 133–61. Cox focuses on the rise of Cabinet Government. The institutions that made Cabinet government possible also created the conditions for party rule.

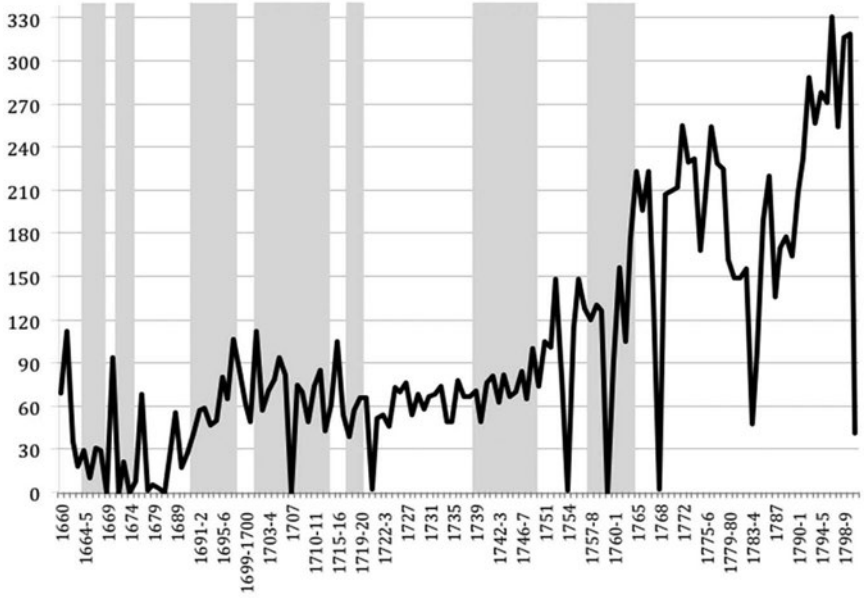

Figure 11.4 Amount of English/British Parliamentary legislation, 1660–1799

Source: Julian Hoppit 'Patterns of Parliamentary Legislation, 1660–1800', *The Historical Journal*, 39 (1996), pp. 109–31

both in Britain and its colonies. The Whig polemicist and member of the Board of Trade John Locke, for example, maintained that 'if we will rightly estimate things as they come to our use, an cast up the several expenses about them, what in them is purely owing to nature, and what to labour, we shall find, that in most of them ninety-nine hundredths are wholly to be put on the account of labour'.[85] 'The enjoyment of all societies will ever depend upon the fruits of the earth and the labour of the people', argued the Whig political economist Bernard Mandeville. Raw materials mixed with labour, insisted Mandeville, 'are a more certain, a more inexhaustible and a more real treasure than the gold of Brazil, or the silver of Potosi'.[86] One of Locke's predecessors, Carew Reynell, put the case most thoroughly. The basis of national strength, according to Reynell,

[85] C.B. Macpherson, ed., *John Locke: Second treatise of government* (Indianapolis, 1980), pp. 24–5.

[86] Bernard Mandeville, *The fable of the bees* (London, 1714), pp. 178–9.

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was labour rather than land, manufacturing rather than raw materials. 'It is the manufacturers of a commodity that is in general sale, that employs people and produces the great profit', he explained, 'although the original materials are not in the country, as silks for example, the making of which employs abundance of people, and with them brings in other things by exportation'. 'It is manufactures must do the work', he enthused, 'which will not only increase people, but also trade and advance it'. Manufacturing set in motion a process that rendered property infinite; trade was not a zero-sum game. 'Where abundance of manufacturing people are, they consume and sweep away all country commodities, and the wares of ordinary retail trades, with all sorts of victuals, wearing apparel, and other necessaries, and employ abundance of handicraftsmen, in wooden and iron work for tools, and instruments that belong to their trades, and so maintain and increase abundance of husbandmen, retailers and artificers of all sorts', Reynell detailed, 'and they again increasing, take up more manufactures, and so they thrive one by another, ad infinitum'. 'Though we are nation already pretty substantial', Reynell concluded, 'yet it is easy for us to be ten times richer'.[87]

Based on these political economic assumptions the Whigs sought to implement a developmental political program, a program that would promote manufactures and create a high wage labour economy. That is why the Whig Bank of England provided low interest loans to manufacturers. That is why Whig legislators promoted road and canal building. That is why Whigs in the House of Commons and on the Board of Trade sought to support the immigration of successive waves of foreign immigrants in the eighteenth century. The Whigs had long sought to promote a number of these issues. After the Revolution of 1688–89 the Whigs had created the institutions that made it possible to implement their program on a national scale.[88]

Britons in the eighteenth century did develop a robust and remarkably effective state. But it was not a narrowly fiscal-military state. At the same time that the Britons paid, and paid dearly, for the creation of massive armies and navies capable of defeating their greatest European rivals, Britons also devoted a relatively smaller proportion of their revenues to narrowly fiscal-military matters. In this period they created an interventionist state that did much to improve infrastructure and extend social provisioning. And, it turns out, the British government spent most heavily on civil development not in England, but in Scotland, Ireland and in the plantations. Britain diverged from the European and historical pattern because the Whigs, in large part, believed that unlimited economic growth was possible. The Whigs, of course, developed these ideas long

[87] Carew Reynell, *A necessary companion or, the English interest discovered and promoted* (London, 1685), pp. 5, 17–18 & 48. John Locke was impressed by Reynell's work: Bodleian, MSS Locke c. 30, ff 18–19.

[88] For a more extended critique of the notion of mercantilism and the interpretative pitfalls created by the ubiquitous deployment of the term, see Pincus, 'Rethinking mercantilism'.

before the explosion of legislation and expenditures in the eighteenth century. In many ways, then, the institutionalization of party politics after 1688 made the implementation of Whig economic ideology possible. The Revolution of 1688–89 made it possible for Britain to precociously develop the developmental state.

III

The British state devoted a significant proportion of its revenues to things other than warfare precisely because warfare was never an end in itself. Britons went to war between 1689 and 1763 largely in pursuit of Whig socio-political aims. Much of the bellicist literature has assumed that early modern states went to war to preserve themselves against potential predators. Most of these scholars have not paid attention to the robust contemporary debates about the great wars of the eighteenth century. That vast literature makes it clear that the Whigs went to war again and again in the eighteenth century not merely to ensure the security but also to promote the happiness of British subjects.

It is true that after 1688 the English then British state embarked on an ambitious project of empire building and engaged in a series of inter-state wars on a very intensified scale. Yet even this experience does not fit the version of events that dominates the bellicist literature on the state. The English state after 1688 was not forced to develop in order to survive according to some Darwinian logic of winnowing out weak states. Rather, even to the extent that England/Britain developed the tax base to fund a large navy and army, it did so in pursuit of Whig political aims. Tories, it turns out, had much more limited war aims and were always wary of increasing the national debt. So British state development was not brought on willy-nilly by inter-state conflict. Instead British (Whig) politicians initiated state-building projects in order to pursue more aggressive commercial and geopolitical strategies. Political aspirations rather than the logic of warfare generated state formation.

The claim that wars made states, we suggest, ignores the ideological element in foreign policy-making. Wars were not imposed on governments. Instead partisan political leaders chose to go to war at particular moments with particular ends in mind. While wars certainly evolved in unpredictable ways, leaders almost always had goals in mind and they used those goals to generate popular support for their wars. Different war aims were in turn based on competing visions of society and had different social effects. For example, Whigs and Tories had different social visions, war aims and consequently different views of the state during the war of Spanish Succession. Whigs, including Daniel Defoe among many others, had demanded war against France to prevent the creation of a Franco-Spanish Bourbon hegemony. From the first they had worried that uniting the wealth of Spanish America to the already powerful French Crown would make it possible for Louis XIV to achieve 'universal monarchy'. So the popular Whig polemicist Charles Povey argued that 'the war was begun to bridle the power of France and

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Spain, and entirely subdue the latter, in order to increase the British trade' to Spanish America.[89] The Whigs believed that it was both economically efficient and militarily more feasible to defeat the combined Bourbon forces in Europe and then force them to open up Spanish American trade in a peace than to attempt to defeat the Spanish in the New World. Joseph Addison, then Whig undersecretary of state, thought an attack on the Spanish in the Indies should 'be a collateral project, rather than our principle design' because of the uncertainty inherent in long-range naval expeditions. The safest means 'for brining France to our conditions', he argued, was 'to throw in multitude upon 'em, and overpower 'em with numbers' in Europe.[90] Whigs were therefore prepared to borrow vast sums to finance the Duke of Marlborough's massive and incredibly successful land armies. The Whigs placed the tax burden squarely on what they perceived to be the least productive area of the economy, the landed sector. The Whigs, in short, fought the war to promote British manufactures. They wanted a peace that would open new markets to what they perceived to be the most dynamic sectors of the economy. The Whigs were happy to create a more robust state that would promote British manufactures both through war and through aggressive social engineering, such as encouraging the mass migration of Palatine migrants to develop new manufactures in Ireland and the North American colonies.

The Tories rejected this reasoning. They lamented the socially transformative effects of the Whig state. At the time of the Revolution of 1688–89, the future Tory secretary of state Henry St John recalled, 'the moneyed interest was not yet a rival able to cope with the landed interest, either in the nation or in Parliament'. All that had now changed, St John informed the earl of Orrery in 1709, because 'we have now been twenty years engaged in the most expensive wars that Europe ever saw'. 'The whole burden of this charge', St John was sure, was paid by 'the landed interest during the whole time'. The result was that 'a new interest has been created out of their fortunes and a sort of property which was not known twenty years ago, is now increased to be almost equal to the *Terra Firma* of our island'. According to St John, 'the landed men are become poor and dispirited'.[91] The Tories, when they came to power in 1710, wanted above all else to reverse this unfortunate social levelling. While they agreed with their Whig opponents that France and Spain united under the House of Bourbon was a terrifying prospect, they had very different war aims. Because they were committed to the belief that wealth was finite, they believed that the best way both to pay down the war debt and to humble the Bourbons was to carve out a vast territorial empire in the southern cone of Spanish America. This, they were certain, would allow them to seize a significant portion of the vast wealth from the Peruvian

[89] Charles Povey, *An enquiry into the miscarriages of the four last years reign* (8th ed., London, 1714), p. 18.

[90] Joseph Addison, *Present state of the war* (London, 1708), pp. 16–19.

[91] Henry St John (Bucklebury) to Orrery, 9 July 1709, Bodleian, Eng. Misc. e. 180, ff 4–5.

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and Brazilian silver mines. In 1711 they created the South Sea Company both to become the commercial arm of this vast new territorial empire and to assume the burden of paying back the quickly accumulating national debt. By doing so, the Tories believed, they could ensure that Britain would remain a landed rather than a manufacturing society. So instead of spending vast sums supporting massive land armies fighting in Europe, the Tories chose to finance a vast fleet to conquer Buenos Aires and Valdivia. This fleet, instead of requiring more deficit financing, would immediately pay for itself in seized war booty.[92]

Whigs and Tories entered the war with different war aims. The Whigs chose to achieve their goals by supporting massive land armies financed by extensive governmental borrowing, while the Tories hoped to achieve their ends by seizing vast amounts of Spanish American territory. These conflicting war aims had very different consequences for the nature of the state. The Whig strategy required massive investments in the war machine, in servicing the national debt and in promoting British manufactures. The Tories, by contrast, hoped to shrink the size of the state by increasing the size of the empire. Different kinds of wars created different kinds of states. And the choice of war strategy was determined not by the inexorable logic of warfare, but by the social preferences that informed party politics before the outbreak of the war.

The War of the Spanish Succession is only one example among many to demonstrate that war-making and state-making was a political choice. In the early seventeenth century, for example, a strong group among the Parliamentary classes advocated 'strengthening the state' so as to pursue aggressively anti-Spanish policies, only to be thwarted by those at court who perceived the Dutch as a greater threat.[93] In the late 1690s, after William III had successfully developed the state machinery so as to combat the massive armies of Louis XIV, Tory politicians successfully forced the king to reduce his army from 66,000 to fewer than 10,000. The aim of Robert Harley and his allies, Julian Hoppit points out, was to force 'a withering away of the central state and a return to local independence'.[94] Again, during the waning years of the Seven Years' War (1757–63), political partisans debated whether or not to reduce the state that had grown so dramatically under the leadership of William Pitt the elder. After

[92] For further elaboration on the competing political economic and state building agendas of the Whigs and Tories in the War of Spanish Succession, see Steve Pincus, 'Addison's empire: Whig conceptions of empire in the early eighteenth century', *Parliamentary History*, 31 (2012), pp. 99–117.

[93] Robert Brenner, *Merchants and revolution* (London, 1993), p. 661; Thomas Cogswell, *The blessed revolution* (Cambridge, 1989); S.L. Adams, 'Spain or the Netherlands? The dilemmas of early Stuart foreign policy', in Howard Tomlinson, ed., *Before the English Civil War* (New York, 1984), pp. 79–101.

[94] Craig Rose, *England in the 1690s* (Oxford, 1999), p. 94; Julian Hoppit, *A land of liberty? England, 1689–1727* (Oxford, 2000), p. 156.

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1763 George Grenville's administration began what William Ashworth has described as 'the dismantling of the fiscal-military state'.[95] From the beginning of the seventeenth century through the end of the eighteenth century British politicians debated whether or not to go to war. Many times in the aftermath of even the most successful wars, party politicians successfully persuaded Parliament to unmake the state machinery they had erected in wartime. State formation in early modern Britain was hardly the ineluctable consequence of international competition.

European comparisons confirm the notion that state-making was a political choice rather than the necessary response to international conflict. Europe's greatest power in the sixteenth and early seventeenth centuries, the Spanish monarchy developed what one scholar has identified as 'the first fiscal military state'. Yet in the later seventeenth century, while it still maintained Europe's largest and richest empire, Spain experienced 'an administrative devolution in which many of the centralizing and bureaucratic features of the Spanish system were seriously weakened'. The result was that by the end of the seventeenth century, 'rather than a modern fiscal-military state structured by the central government, Spain had a military structure connected to and shaped by networks of entrepreneurs, aristocrats and city elites'.[96] The Spanish Habsburg monarchs clearly chose to devolve their state as a political expedient. Indeed, the Bourbon monarchs of the eighteenth century successfully built a new fiscal-military apparatus in the first half of the eighteenth century.[97] The Dutch, too, after victory in the War of the Spanish Succession chose to ramp down their fiscal-military state despite retaining one of Europe's most dynamic economies.[98] Explaining these changing dynamics, like interpreting the patterns of British state development, requires more than mapping the size of the state onto chronological patterns of warfare; it requires close and careful analysis of political choices.

The contours of the British state, it seems, was not shaped by war. Periods of war do not correlate very precisely with periods of state development. Indeed most of the key moments in English/British state development were those in which Britain was not involved in inter-state conflict. Close analysis suggests that prior political economic commitments rather than the logic of warfare

[95] William J. Ashworth, *Customs and excise: trade, production, and consumption in England, 1640–1845* (Oxford, 2003), pp. 318ff; Justin duRivage, 'Taxing the empire: political economy and the ideological origins of the American Revolution, 1747–1776' (PhD, Yale University, 2013), p. 143.

[96] Glete, *War and the state*, pp. 127, 137.

[97] Agustin Gonzalez Enciso, 'A moderate and rational absolutism: Spanish fiscal policy in the first half of the eighteenth century', in Torres Sanchez, ed., *War, state and development*, pp. 109–32.

[98] Storrs, 'The fiscal-military states', in Storrs, ed., *Fiscal-military state*, p. 11.

determined the character of British state formation. War did not make the British state in the early modern period.

IV

In a broader sense, there is good reason to believe that the English/British state was never fundamentally shaped by warfare. States are multi-dimensional. Most, however, would agree that a modern state has to have at least three elements in place: the establishment of a monopoly of violence; the emergence of a bureaucratic administration; and the development of an internal fiscal system. None of these existed in England in 1485 and yet all had begun to appear by the eighteenth century. The development of these state elements had little to do with inter-state warfare in the English/British case.

First consider the establishment of the monopoly of violence. For Max Weber, this was the *sine qua non* of the modern state, indeed his famous definition was 'A state is a human community that (successfully) claims the monopoly of the legitimate use of physical force within a given territory'.[99] In 1485, at the end of the Wars of the Roses, there was no such monopoly in England. Indeed, England teetered on the brink of anarchy in the third quarter of the fifteenth century. While Henry V had famously led English armies to great victories against France at Crecy and Agincourt, his son had just famously squandered these gains and more. Indeed English lands were ripped apart by a series of baronial struggles that have come to be known as the Wars of the Roses. When Henry VII acceded to the throne he realized that it was necessary to create new institutions that would make it impossible for his barons to raise their own armies and fight each other in order to seize control of the monarchy.

The significance of this can be seen by returning to the Battle of Bosworth. As the battle lines were drawn up Henry Percy, the Earl of Northumberland, was on the left of Richard III's army. When the battle began he refused to commit his 4,000 men. Just as problematical for Richard was that Lord Stanley, with a force of 6,000, had not yet decided which side to join. Ultimately Stanley moved against Richard and it was his brother, Sir William Stanley, who placed the crown on the head of Henry. These facts illustrate that though Richard III may have been king of England, he did not command the monopoly of violence. Indeed, 1485 was still the period of 'bastard feudalism' where leading aristocrats maintained liveried retainers, essentially private armies like those of Northumberland and Stanley that decided who won the Battle of Bosworth. Geoffrey Elton observes in this context that 'Government at the center relinquished the reins, and the institutions of law and order fell under the sway of overly-powerful individuals with armed men at their backs. The famous evils of this time were all the result

[99] Max Weber, 'Politics as a vocation', in H.H. Gerth and C. Wright Mills, eds, *From Max Weber: Essays in Sociology* (New York, 1946), p. 78.

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of this. Livery (the equipping of armed retainers with their lords' uniform and badge to signify their sole allegiance), maintenance (the lord's support for his followers in courts of law) ... embracery (the corruption and intimidation of judges)'.[100]

One of the most significant state-building projects that took place in the early Tudor period was the elimination of these evils – liveried retainers. Projects to do this were not new. Henry IV and Edward IV had passed legislation to restrict the distribution of livery and the retaining of followers but these measures were not enforced. Henry VII's strategy was more subtle. Rather than initially banning livery, the statue of 1504 meant it had to be licensed by the king. Henry wanted to first gain control over armed retainers; indeed in the absence of a standing army or the resources to build such an institution, he had relied on them to keep order and his throne early in his reign. Indeed, when his reign was almost immediately challenged in 1487 by the pretender Lambert Simnel, who claimed to be Edward VI, the army that Henry mustered for the victory at Stoke on 16th June relied heavily on the Stanley forces. Henry made sure however that they were billeted amongst the more reliable earl of Oxford's forces. By 1497 when Henry organized an army to defeat the invasion of the pretender Perkin Warbeck the Stanley armies were excluded from the vanguard.[101]

Henry VII and his son Henry VIII pursued a series of complementary strategies to get the aristocracy under control. These included getting them to post bonds which were forfeited if they misbehaved, the promotion of gentry into positions previously held by these aristocrats and a gradual strategy of incorporating them into the state in a more institutionalized manner, for example by appointing them Lord Lieutenant of the county. Particularly significant was the militia act of 1558 that incorporated former retainers into the local militias under the control of the centrally appointed lord lieutenants. Though the lord lieutenant of Lancashire was inevitably a Stanley, this was a critical step in the final establishment of a monopoly of violence by the central state. As Lawrence Stone pointed out, when Henry VIII invaded France in the 1540s he was still accompanied by 75 per cent of the English peerage, while at the outbreak of the civil war 100 years later, 80 per cent of the aristocracy had no military experience at all.[102] A plausible hypothesis, argued by John Adamson,[103] and consistent with the evidence presented by Clive Holmes,[104] is that it was the civil war and the emergence of a far more modern professional military in the midst of the

[100] Geoffrey Elton, *England under the Tudors* (3rd ed., London, 1991), p. 6.

[101] Sean Cunningham, *Henry VII* (London, 2007), p. 259.

[102] Lawrence Stone, *The crisis of the aristocracy 1558–1641* (Oxford, 1965), Chapter V Power.

[103] John Adamson 'The baronial context of the English Civil War', *Transactions of the Royal Historical Society, 5th series*, 30 (1990), pp. 93–120.

[104] Clive Holmes, *The Eastern association in the English Civil War* (Cambridge, 1974).

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conflict that led to the final disappearance of the remnants of 'bastard feudal' military organization.

Though the legitimate monopoly of violence therefore took a long time to establish, in England it clearly took place over the period between 1485 and 1688. This was not true in Scotland where it came only after 1745. The losers in the Glorious Revolution of 1688 – the Jacobites – were anxious to promote counter-revolution. They did so with varying degrees of success from the 1690s until the late 1750s[105] when sweeping legislative and administrative changes were brought about as a direct response to the 1745 rebellion – a rebellion led in part by the dashing Bonnie Prince Charlie. Prime Minister Henry Pelham helped push through a series of laws aimed at eliminating the remnants of a feudal past in Scotland. The 1747 act abolishing hereditary jurisdictions in Scotland finally gave the state a monopoly of violence north of the border in the face of the Scottish clans. The most important piece of this legislative program, though, was an act that appropriated estates confiscated from the rebels to the use of the Crown.[106] This allowed the Crown to initiate an agrarian improvement program that would ultimately transform the Scottish economy and society.[107] In the wake of the '45 rebellion, the British state radically transformed the nature of Scottish society. After the '45 the British government 'inaugurated the greatest episode of state-sponsored social engineering in the history of the eighteenth century British state', Bob Harris has pointed out: 'as ministers and their supporters throughout Britain sought to transform the Highlands from the outpost of barbarity into an important part of Britain's commercial society'.[108] In the wake of the 1745 Rebellion British legislators abandoned their policy of leaving Scotland to be governed and administered by local rulers and adopted interventionist policies.

The bigger picture about the establishment of the legitimate monopoly of violence in Britain therefore is that it was civil war and the threat of civil war that transformed this dimension of the state. The Tudors gradually dismantled the armed autonomy of such elites as the Percys and the Stanleys to avoid being unseated in the same way kings of the fifteenth century had been, and this monopoly was extended to Scotland by the threat of further Jacobite risings, not

[105] W.A. Speck, *Stability and strife, England 1714–1760* (Cambridge, MA, 1979), p. 183.

[106] Paul Langford, *A polite and commercial people: England 1727–83* (Oxford, 1989), pp. 216–8; Speck, *Stability and strife*, p. 251.

[107] Most scholars now see the post-1745 changes as more significant than those following the '15: see John Robertson, *The case for enlightenment: Scotland and Naples 1680–1760* (Cambridge, 2005), p. 329; T.C. Smout, 'Where had the Scottish economy got to by the third quarter of the eighteenth century?', in Michael Ignatieff and Istvan Hont, eds, *Wealth and virtue: the shaping of political economy in the Scottish enlightenment* (Cambridge, 1983), p. 49; Daniel Szechi, *1715* (New Haven, 2006).

[108] Bob Harris, *Politics and the nation: Britain in the mid-eighteenth century* (Oxford, 2002), p. 14.

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the threat of inter-state warfare. Indeed, the previous Jacobite rising of 1715 gave rise not only to the Septennial Act of 1716, which made it possible for MPs to debate, endorse and adopt a variety of spending measures without having to face their constituencies every three years, but also created a variety of institutions in Scotland which helped transform Scottish society and economy.[109] There is almost no correlation between these reforms and inter-state warfare. In fact, as John Brewer has suggested, a necessary precondition for the phenomenal growth of the British state over this period was 'its escape from involvement in the major international conflicts that occurred in Europe between the mid-fifteenth and the late seventeenth centuries'.[110] Henry VII, after he seized the Crown at the Battle of Bosworth Field, sought rather to consolidate his own power than seek foreign entanglements. Henry VIII did land in France to attend the meeting at the Field of the Cloth of Gold in 1520 and did later ally with Charles V against the French, but he never conducted sustained military campaigns on the continent. Henry's children restricted their martial interventions on the continent to support of surrogates. In the middle of the seventeenth century European states fought one another in the costly and devastating Thirty Years' War (1618–48) in which England played a peripheral role. Yet during this period, distinguished from the previous and subsequent periods by the relative absence of warfare, English kings and Parliaments did much to transform and develop the English state, in particular establish a monopoly of legitimate violence.

The pattern with respect to the emergence of a modern bureaucratic administration was similarly uncorrelated with warfare. Weber pointed to the emergence of rational bureaucracy as another defining process in state formation, noting 'In the pure type of traditional rule, the following features of a bureaucratic administrative staff are absent: a) a clearly defined sphere of competence subject to impersonal rules, b) a rationally established hierarchy, c) a regular system of appointment on the basis of free contract, and orderly promotion, d) technical training as a regular requirement, e) (frequently) fixed salaries, in the type case paid in money'.[111] Just as England did not have a legitimate monopoly of violence in 1485, the government was certainly one where 'bureaucratic administrative staff were absent'. The seminal movement away from this situation and towards a modern bureaucracy came in the reign of Henry VIII. What Geoffrey Elton described as the 'Tudor Revolution in Government' took place under the charge of Cromwell in the 1530s. Elton argues 'Thomas Cromwell reformed administration by replacing medieval household methods by modern national and bureaucratic methods'.[112] Henry

[109] Paul Kleber Monod, *Jacobitism and the English people, 1688–1788* (Cambridge, 1989), p. 11.

[110] Brewer, *Sinews of power*, p. 3.

[111] Max Weber, *Economy and society* (Berkeley, 1978), p. 229.

[112] Elton, *England under the Tudors*, p. 184.

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VII had contented himself with reconstructing a more traditional form of government, severely undermined by bastard feudalism. As such: 'In the last analysis, Henry VII, because he used the old household methods, failed to pay the foundation of a really reformed administration'.[113] But the decline of baronial armed independence and the break with Rome both allowed and necessitated innovation in the system of administration. This Cromwell did in several ways. Perhaps most significant, during 1534–36 he transformed the informal king's council of advisers into a formal institutions the privy council equipped with a clerk. This was a reform that Elton argued ultimately led to the modern cabinet. He also completely reorganized the financial administration of the Crown. These were placed into six different departments of state, each with fully specialized officials and each responsible for a different type of revenues. The exchequer administered ancient revenues such as the Customs and Parliamentary taxation; the Duchy of Lancaster the revenues from the lands belonging to it; the court of general surveyors the Crown lands accumulated thus far by the Tudors; the court of augmentations the monastic lands; the court of first fruits and tenths for revenues from the Church; and the court of wards and liveries to deal with feudal incomes.

Cromwell's project also manifested itself in other ways that were very significant for the future evolution of state institutions. For instance his use of Parliament to issue statutes in the 1530s, particularly with respect to the creation of the Church of England, established the central role of Parliament in the state and simultaneously the sovereignty of the king in Parliament. Many very significant innovations occurred at this time, for instance the first Parliamentary committees. Cromwell implemented other important changes, for example abolishing some residual independent areas in England and taking greater control over the Marcher and Northern Lords and their councils.

The significance of the break with Rome as an exercise in state-building can be seen from the fact that after Bosworth, many of Richard III's loyal supporters, and potential threats to Henry, took sanctuary in monasteries. Francis, Lord Lovell, Richard's friend and chamberlain, did this in Lincoln and Humphrey and Thomas Stafford also. By 1540 sanctuary had been abolished.[114] In addition the Church had a great system of courts that ran in parallel to the system of royal and baronial jurisdiction. These affected the laity, not just the clergy.

There is controversy about the extent to which Cromwell's reforms stuck and to which they did or did not have precedents,[115] yet the consensus amongst historians is that they did represent a real attempt at state-building, even if they

[113] Elton, *England under the Tudors*, p. 57.

[114] Elton, *England under the Tudors*, p. 107.

[115] See the essays in Christopher Coleman and David Starkey, eds, *Revolution reassessed: revisions in the history of Tudor administration and government* (Oxford, 1986).

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left much less of a legacy than Elton has argued.[116] The critical thing however, from our perspective, is that all these attempted reforms to bureaucratize the state administration did not come in the context of inter-state warfare.

The story with respect to bureaucracy is similar when we move into the next century and fuses with the development of an internal fiscal system. From the outset of the civil war in the early 1640s both Charles I and his Parliamentary opponents sought to raise revenue to fight their opponents. Both at first sought to raise money using traditional means. But almost immediately 'the traditional machinery collapsed'.[117] At this point both sides initiated a series of measures that decisively transformed the English state. Only after the outbreak of hostilities in 1640 did 'professional revenue agents' appear in the English localities.[118] Before the 1640s English state revenue never expanded more quickly than the population and when the Crown did expand revenue it did so by exploiting its private powers. 'After the 1640s', Michael Braddick points out, 'finances were public based on taxation and represented an increasing proportion of national wealth'.[119] During the English Civil War, Parliament also created new taxes and placed old ones on a new standing. England had no indirect taxation prior to the outbreak of the Civil War. In 1643, however, both the Royalists and the Parliamentarians instituted an excise tax in England for the first time. It was, of course, this tax that created the army of excise men that were to typify the eighteenth century British state.[120]

Just as the Civil War of the 1640s led to innovations in state administration and the fiscal system, so did the Glorious Revolution of 1688. 'England in 1688 still had only a relatively elementary bureaucratic set-up and was poor by comparison with much of Europe', William Ashworth has shown, but by the end of the eighteenth century there had been a 'huge expansion of the number of people employed by the government' and 'the English revenue system, in general, was much more unified than any of its European rivals, and subject to a great deal more centralized control by the Treasury and accounting tools tracking revenue flows'.[121] Particularly striking is the development of the excise administration. While according to Wrigley and Schofield the population of England and Wales expanded by 46 per cent between 1688 and the end of

[116] For this view see C.S.L. Davies, 'The Cromwellian decade: authority and consent', *Transactions of the Royal Historical Society*, Sixth Series, 7 (1997), pp. 177–95.

[117] Henry Roseveare, *The Treasury: the evolution of a British institution* (New York, 1969), p. 53.

[118] Michael J. Braddick, *The nerves of state: taxation and the financing of the English state, 1558–1714* (Manchester, 1996), p. 16.

[119] Braddick, *Nerves of state*, p. 17.

[120] Braddick, *Nerves of state*, p. 99.

[121] Ashworth, *Customs and excise*, pp. 4–5, 25.

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the America war,[122] the number of excisemen increased from 1,211 in 1690 to 4,908 in 1782/3 and increase of 400 per cent. Not only was the internal fiscal system massively expanded, but the nature of the administration became decidedly 'Weberian' as Brewer puts it: 'The boards and departments that were either established or revamped in the late seventeenth century were almost all marked by some features which we would describe as "bureaucratic". They rewarded full-time employees with salaries rather than fees and offered a career ladder of graded appointments with progressively higher remuneration, which culminated in a government pension. They also expected administrative loyalty and sought to encourage an ethos of public duty and private probity. Standards were set either by the examination of entrants into government service or by schemes of training analogous to apprenticeship. They were maintained by internal monitoring and by systems of punishment and reward'.[123] The key moment in the development of Britain's new rational fiscal administration was not international conflict, but the aftermath of the South Sea Bubble. The British government's response to that crisis, engineered by Sir Robert Walpole who notoriously sought to avoid European wars at all costs, was, in the words of Ashworth, 'crucial in strengthening the increasingly distinct and innovative English fiscal system'.[124]

Thus in terms of the three critical elements of state-building, the monopoly of violence, the development of a modern bureaucracy or an internal fiscal system, the overwhelming fact is that these were associated not with inter-state warfare but rather were either uncorrelated with warfare, or were clearly associated with civil war. One could present many more examples along these lines. For instance the English Parliament also voted a poll tax for the first time in 1641.[125] Just as significantly, before the outbreak of the Civil War the constitutional status of the Customs revenues 'was ambiguous and contested'. By the end of England's mid-century cataclysm they 'were more firmly under Parliamentary control'.[126] In 1649 the Rump Parliament instituted important military reforms, including centralizing control over the construction of warships. After the Restoration (1660) further important state-building reforms took place in the absence of warfare, including Charles II and James II's abolition of tax farming.

V

The British state in the eighteenth century raises serious questions about the war and state-making paradigm. British statesmen in the eighteenth century sought

[122] E.A. Wrigley and R.S. Schofield, *The population history of England, 1541–1871* (Cambridge, 1981), table A.3.1.

[123] Brewer, *Sinews of power*, p. 69.

[124] Ashworth, *Customs and excise*, p. 33.

[125] Braddick, *Nerves of state*, p. 103.

[126] Braddick, *Nerves of state*, pp. 49–65.

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to reshape British society as much as they endeavoured to create an efficient war-making machine. Nor, it turns out, was the making of the British state the ineluctable consequence of international warfare. Wars did not make the British state any more than the British state was exclusively a war-making machine.

We are not, however, the first scholars to raise doubts about the fiscal-military state paradigm. Scholars interested in bottom-up state formation, or the social history of the state, have noted that 'early modern states deployed their resources to support and create schools, orphanages, prisons, workhouses, common chests, diaconates, fraternities, consistories, inquisitions, and many other organizations whose main purposes were socialization, regulation and normalization – and not coercion and extraction'.[127] These scholars describe thick networks of social provisioning provided by 'local government and non-state governance'.[128]

Our story is somewhat different. While we think local and non-state social provisioning remained important in England, Britain and indeed throughout Europe in the eighteenth century, eighteenth-century British politicians at the centre became far more involved in providing for education, infrastructural improvement and social welfare. While many other states devoted an ever-growing percentage of their incomes to fiscal-military issues, British statesmen paid increasing attention to other matters especially outside of England. British statesmen were more likely than their continental counterparts to spend directly on disaster relief, infrastructural improvement and on incentives for technological innovation.

One wonders whether the unique *British* configuration, that is the combination of an increasingly interventionist central state alongside a continued commitment in *England* to social provisioning at the local level, may have something to do with Britain's newfound imperial status. English kings, of course had had overseas territories from time out of mind. But these territories had always been tied to the person of the king, not to the English state. It was only when the English Parliament created the Board of Trade in 1696, with the explicit remit of governing the commercial affairs of England and its empire that England (Britain after 1707) became an imperial state. The consequence was that while the British Parliament was relatively loathe to centralize social provisioning in England itself and potentially offend local sensibilities, preferring to pass facilitating acts, the British government was much more willing to take on large social programs for the colonies. So, for example, Parliament spent most of the

[127] Gorski, *Disciplinary revolution* (Chicago, 2003), pp. 165–6. For the English case, see Steve Hindle, *State and social change in early modern England* (New York, 2000); Michael J. Braddick, *State formation in early modern England c. 1550–1700* (Cambridge, 2000).

[128] Gorski, *Disciplinary revolution*, p. 166. It should be noted that in essence Braddick is telling a story of transition from local state formation to national state formation. Glete has perceptively pointed out that this account also adopts a chronology in which the modern state emerged in the nineteenth century: Glete, *War and state*.

money earmarked for foreign immigrants in settling them in the colonies and Ireland. When Charleston, South Carolina, burned to the ground in 1740, the British state provided extensive disaster relief. The British state never centralized social provisioning in the way that other European states sought to do in the late nineteenth century. But this may have been in part because they mapped on a centrally interventionist imperial state on top of a more decentralized English state. British politicians devoted their energy and fiscal resources to designing a new imperial state, leaving much of the elaboration of narrowly English institutions of social amelioration to the localities. Within England, in other words, the British state enabled more aggressive local and non-governmental forms of social improvement, while outside of England the newly robust British imperial state intervened more directly.[129]

Not only did the British state, especially outside England, directly intervene in civil society, but it is hard to trace the emergence of the British state to international warfare. Britain did develop the constituent elements of a modern state in the period from 1500–1800. But it is impossible to explain the achievement of the monopoly of violence, a bureaucratic administration, or a more rational fiscal system as an inevitable response to inter-state violence. Instead, as the partisan debate between the Whigs and Tories demonstrates, each step in the process was the result of difficult and contested political choices. Politics not war made the British state. The resulting state shaped a new kind of imperial polity.

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[129] Our comparative intuitions accord with those of Innes, *Inferior politics*, pp. 76–7.

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Chapter 12
Afterword

Stephen Conway

Not many historians create concepts that continue to resonate more than a quarter of a century after they first entered the public realm. John Brewer's *Sinews of Power: War, Money, and the English State, 1688–1783*, with its model of an English 'fiscal-military state', which through its great success in mobilizing resources for war emerged as a leading player on the world stage, has certainly had a long-lasting influence. Since the appearance of Brewer's book, scholars have debated the strength of the eighteenth-century state; was it stronger than we thought in the past, as Brewer's model suggests, or was it dependent upon the contributions of local and private interests, beyond its control?[1] Some historians argue that British success in mobilizing money, manpower and resources for war rested on a partnership between the central state and autonomous actors;[2] others that the distinction between the state and local and private interests is difficult to maintain, as local and private agents successfully colonized the state and thereby strengthened their own local power bases.[3] A further sign of the reach of Brewer's concept is surely its import by historians of other countries; studies have appeared of any number of European and even extra-European fiscal-military states, partly to demonstrate common European trends, and partly to highlight variations and differences.[4] The value of such an approach to historians of eighteenth-century Britain is obvious; comparisons enable us to identify more easily the distinctive features of British experience.

This volume, in many ways a tribute to Brewer, provides a stimulating picture of current thinking about British war-making capacity, and the nature of the British state, or states, in the eighteenth century. The editors have brought together contributions from experienced and early career historians to explore the implications of different aspects of Brewer's work. The overall impression conveyed is not just of continuing interest in the issues raised by *The Sinews of Power*, but also a greater appreciation amongst the present generation of scholars

[1] See esp. J.E. Cookson, *The British armed nation, 1793–1815* (Oxford, 1997).

[2] See Stephen Conway, *War, state, and society in mid-eighteenth-century Britain and Ireland* (Oxford, 2006).

[3] Andrew Mackillop, 'The political culture of the Highlands from Culloden to Waterloo', *Historical Journal*, 46 (2003), pp. 511–32.

[4] See, for example, Rafael Torres Sánchez, ed., *War, state, and development: fiscal-military states in the eighteenth century* (Pamplona, 2007); Storrs, *Fiscal-military state*.

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of the complexities, counter-currents and national and regional variations. Brewer, as a careful reading of his text demonstrates, was aware of some of the qualifications that needed to be registered (indeed, the more one goes back to *The Sinews of Power*, the more one appreciates his anticipation of later criticisms or current emphases); but his successors have certainly developed a more variegated and nuanced picture of the war-making capacity of eighteenth-century Britain. The distinctive contribution of this collection is surely that it suggests that there was not simply an English fiscal-military state, but also Scottish and Irish fiscal-military states, each of which had certain special features.

Much, then, has been done to refine, modify and in some respects challenge Brewer's thesis. So where do we go from here? At the end of their introduction, the editors call for more local studies to enable us to form a clearer picture of how the fiscal-military states operated at the grassroots level, away from the central organs of government in London. They also emphasize the need for more recognition of the role of Scotland and Ireland, both of which receive significant coverage in this volume. It would be difficult to dissent from these suggestions for future research; the local perspective will undoubtedly enrich our understanding, as will a greater appreciation of the different forms the fiscal-military state took in Scotland and Ireland. The value of studying some institutions found only in the other two kingdoms, such as the Barrack Board in Ireland, deserves particular emphasis. By looking in detail at the Barrack Board and the building and supplying of the network of barracks established in Ireland, both local and non-English agendas for future work could be brought together. We also need to follow up Andrew Mackillop's research with more examination of the impact on Scotland of its substantial manpower inputs to the British army and the Royal Navy and the discounts on its financial contributions.

My main suggestions, however, are different from those of the editors. Brewer's *Sinews of Power*, while far from neglecting the military side of his military-fiscal state, concentrated on the raising of money to wage war. His central characters were not soldiers, sailors or even politicians, but excise officers.[5] In recent years, historians have tried to redress the balance by focussing on the spending of states on war-related activities.[6] To study expenditure patterns is unquestionably challenging; very few scholars are equipped to master complex

[5] The same emphasis on unsung heroes appears in Roger Knight, *Britain against Napoleon: the organization of victory, 1793–1815* (London, 2013).

[6] See, for example, Roger Knight and Martin Wilcox, *Sustaining the fleet, 1793–1815: war, the British Navy, and the contractor state* (London, 2010); Rafael Torres Sánchez and Stephen Conway, eds, *The spending of states: military expenditure during the long eighteenth-century: patterns, organization and consequences, 1650–1815* (Saarbrücken, 2011); Richard Harding and Sergio Solbes Ferri, eds, *The contractor state and its implications, 1659–1815* (Las Palmas, 2012); Jeff Fynn-Paul, ed., *War, entrepreneurs, and the state in Europe and the Mediterranean, 1300–1800* (Leiden, 2014).

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eighteenth-century military and naval accounts, which clearly flummoxed a good many contemporaries.[7] Even if historians are willing to put in the time and effort required, the picture painted by central records is inevitably incomplete. We might, for instance, be able to obtain a sense of the number of contractors providing departments of state with supplies or services, and the value of those contracts. But what we rarely see from the central record is how the money paid out by the state percolated down into the wider economy. The papers of major contractors, where they survive, sometimes present us with glimpses of connections with subcontractors, but more work could be done to reconstruct activity at this lower level. While the archives of central institutions can yield surprises, especially in the collections of largely uncatalogued business papers in Chancery records,[8] only a wide-ranging trawl of local libraries, record offices and private collections is likely to help us to fill at least some of the very large gaps in our knowledge.[9]

The imperial dimension needs to be developed, too. We know a good deal about famous moments of colonial resistance to the impositions of the British state, such as the determined opposition to the American Stamp Act of 1765, which rapidly rendered it unenforceable. We know, too, about how other attempts to secure imperial contributions to military costs failed to produce the expected deliverance. When news arrived in London of the East India Company's grant from the Mughal emperor of the right to collect revenue in Bengal, Bihar and Orissa, ministers quickly recognized an opportunity to cream off some of the proceeds. In 1767, the Company eventually agreed to an annual 'tribute' of £400,000 to the British state. But the hopes that the Company would help to meet the new and growing demands on British public finances soon proved illusory. If the Company had secured an enviable land revenue, that new source of income caused it to spend more money. To defend its new territories, the Company required an enormous military commitment of its own. As the Company's own military establishments increased in size, the amount of money left to pay the tribute to Whitehall diminished. Famine in Bengal in 1769–70 reduced the income stream itself. By 1773, the company, far from contributing to the state, had to be bailed out with public money.

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[7] See, for example, Stephen Conway, 'Checking and controlling British military expenditure, 1739–1783', in Torres Sáchez, ed., *War, state, and development*, pp. 45–67.

[8] See, for example., T.N.A., Chancery Papers, C 103/202, Account-book of John Warrington, 1760–61. Warrington supplied horses for the Royal Artillery; his rates of payment by the Ordnance Board are recorded in his account.

[9] See, for example, Stephen Conway, 'Provisioning the combined army in Germany, 1758–1762: Who benefited?', in Harding and Solbes Ferri, eds, *The contractor state and its implications*, pp. 81–102, for use of the papers of Laurence Dundas in the National Library of Scotland and General Sir George Howard in the Centre for Buckinghamshire Studies at Aylesbury.

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But we know much less about more successful imperial revenue-raising. The little-noticed Plantation Duties Act of 1766, passed shortly after the Stamp Act was repealed, lowered the duty on molasses entering the North American colonies to a mere one pence per gallon, and imposed the new rate on all Caribbean molasses, British and foreign. It seems to have been the most successful British tax levied in America between the Seven Years' War and the War of Independence. The tea duty introduced by Charles Townshend in 1767 also proved productive, at least until the Tea Act of 1773 gave Americans added reason to resist tea consumption. Americans and West Indians eased the pressure on British public finances by sending increasing volumes of exports to Britain, where those that were consumed rather than re-exported contributed to Customs revenues. Asian imports likewise generated extra tax receipts. More indirectly, the state benefited from increased Asian trade because it strengthened the financial position of the East India Company, which was a major investor in the National Debt. Indirect contributions to public finances came in other forms. The American colonies produced naval stores, albeit encouraged by the bounties provided by Westminster. These naval stores were not only valuable in themselves, as a resource created in what Daniel Baugh had described as Britain's Atlantic 'back-yard' for deployment in what he terms its European 'front-yard';[10] they also reduced dependence on (and the cost of purchasing from) Baltic suppliers. Our understanding of Britain's war-waging capacity would be greatly enhanced if we knew more about the scale of these imperial financial and material inputs.

Work could also profitably be done to increase our knowledge of the manpower contribution of imperial subjects – creole and native. Matthew Dziennik's chapter in this collection, focussing on the military labour market in the British Atlantic world, makes an excellent start in this direction. Historians have, to be sure, gone to great pains to reconstruct the scale of the mobilization of colonial Americans in the Seven Years' War, and the size of East India Company armies at various points in the eighteenth century.[11] But more light could be shed on the deployment of imperial manpower beyond the theatres in which it was raised. North American troops served in the Caribbean in the war against Spain in 1740–42 and again against the French and Spanish in the closing stage of the Seven Years' War two decades later. At the same time, native soldiers recruited for

[10] Daniel A. Baugh, 'Maritime strength and Atlantic commerce: the uses of "a Grand Maritime Empire"', in Stone, ed., *An imperial state at war*, pp. 185–223.

[11] For American provincials, see Fred Anderson, *Crucible of war: the seven years war and the fate of empire in British North America, 1754–1766* (New York, 2000), pp. 805–6. For the largely native armies of the East India Company, see P.J. Marshall, *The making and unmaking of empires: Britain, India, and America, c. 1750–1783* (Oxford, 2005), p. 221, citing the material gathered in G.J. Bryant, 'The East Indian Company and its army, 1600–1778' (PhD, University of London, 1975) Appendix 1.

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the East India Company – the famous *sepoys* – served in the British expedition to capture Spanish Manila. Important studies are available on these different overseas deployments, but not much has been done to bring these episodes together in a coherent account of the British state's use of imperial manpower to extend its reach.[12] Work on the use of colonial troops in the Caribbean in the early 1740s, for instance, has focussed on the very different question of whether the experience of the Americans began a process of alienation from Britain.[13] The story told, in other words, is meant to be part of the history of the great rift in the Anglo-world known as the American Revolution, rather than an addition to our understanding of the British state's use of external manpower resources to increase its military capacity.

If Britain's imperial resources might be explored in a more focussed way, the same is surely true of the British state's use of European money, material and manpower. Historians continue to debate whether early modern governments followed a mercantilist agenda or simply responded to the clamour of different interests pressing for special treatment.[14] But mercantilist ideas of national advantage appear to have underpinned both the British state's determination to protect British and (to a lesser extent) colonial markets from European competition, and its willingness to employ European money and manpower to help it wage war successfully. Foreign (that is, other Europeans') investment in the British National Debt stood at about 15 per cent of government stock in 1750, and though it declined markedly from around 1780, German, Swiss and especially Dutch money continued to support the British state's ability to spend vast sums on war right through to the end of the century.[15] Continental European merchants and financiers, with ready access to credit, also played a vital role in

[12] But see H.V. Bowen, 'Mobilising resources for global warfare: the British state and the East India Company, 1756–1815', in Bowen and A. González Enciso, eds, *Mobilising resources for war: Britain and Spain at work during the early modern period* (Pamplona, 2006), pp. 81–110, which considers both military and financial contributions.

[13] See, for example, Douglas Edward Leach, *Roots of conflict: British armed forces and colonial Americans, 1677–1763* (Chapel Hill, 1986). For criticism, see Richard Harding, 'The growth of Anglo-American alienation: the case of the American regiment, 1740–42', *Journal of Imperial and Commonwealth History*, 17 (1989), pp. 161–84.

[14] See, for example, Perry Gauci, ed., *Regulating the British economy, 1660–1850* (Farnham, 2011); Steve Pincus, 'Rethinking mercantilism: political economy, the British Empire, and the Atlantic World in the seventeenth and eighteenth centuries', *William & Mary Quarterly*, 3rd series, 69 (2012), pp. 3–34; Philip J. Stern and Carl Wennerlind, eds, *Mercantilism reimagined: political economy in early modern Britain and its Empire* (Oxford, 2013).

[15] Dickson, *Financial revolution*, p. 322; J.F. Wright, 'The contribution of overseas savings to the funded debt of Great Britain, 1750–1815', *Econ Hist Rev*, 2nd series, 50 (1997), pp. 537–74. See also H.V. Bowen, 'From supranational to national: Changing patterns of investment in the British East India Company, 1750–1820', in Bob Moore and Henk van Nierop, eds, *Colonial empires compared: Britain and the Netherlands, 1750–1850* (Aldershot, 2003), pp. 131–44.

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supplying money, provisions and transport to the British (and British-paid) armies operating in the Low Countries and western Germany during the great wars of 1702–13, 1740–48 and 1756–63.[16] European farmers far from the main areas of campaigning benefited from the demand for foodstuffs for soldiers and their horses.[17] And, as is well known, military men from other European states, especially Germans, contributed enormously to the British state's ability to deploy armies on European battlefields and even in the extra-European world: in the War of American Independence, German soldiers fought for the British in North America and India.[18] Again, none of these inputs have been ignored by historians; but very little attempt has been made to consider them together, in a coherent fashion, as important external contributions to British war-making capability.[19]

Nor should we forget that British and Irish resources aided the military efforts of other states. The wet provisions – meat and dairy produce – of the rural hinterland of Cork supplied not just the Royal Navy. Abundant evidence exists of Irish provision merchants' using Dutch intermediaries to provide foodstuffs for the French navy and the French West Indian islands.[20] More conspicuously, Irish Catholic manpower served in many continental European armies, especially the French and the Spanish.[21] This trade in goods and people matters partly because it underlines the importance of recognizing the flow of war-related resources across political boundaries; only when we adopt a transnational perspective can we fully comprehend the ways in which the different European states assembled the wherewithal – financial, material and human – to engage effectively in war. But Irish war-related exchanges with France and other Catholic states matter

[16] See, for example, the role played by Solomon de Medina, a French-born and Amsterdam-based Jewish financier, in the War of the Spanish Succession, which is mentioned briefly in Martin van Creveld, *Supplying war: logistics from Wallenstein to Patton* (Cambridge, 1977), p. 30.

[17] In 1762, the allied army in western Germany, for instance, was provided with oats from as far away as Riga on the Baltic coast: see Centre for Buckinghamshire Studies, Howard-Vyse Deposit, D/HV/B/5/14.

[18] For the German troops that served in North America, the standard account in English is still Rodney Atwood, *The Hessians: Mercenaries from Hessen-Kassel in the American Revolution* (Cambridge, 1980). See also Inge Auerbach, *Die Hessen in Amerika, 1776–1783* (Darmstadt, 1996). For the Hanoverians in India the most recent authority is Chen Tzoref Ashkenazi, *German soldiers in Colonial India* (London, 2014). For the British state's use of German troops more generally, see Mark Wishon, *German forces and the British Army: interactions and perceptions, 1742–1815* (Basingstoke, 2013).

[19] For a step in this direction, see Stephen Conway, 'Continental European soldiers in British imperial service, c. 1756–1792', *EHR*, 129 (2014), pp. 79–106.

[20] See, for example, N.L.I., Shannon Papers, MS 13298, Archbishop George Stone to Henry Boyle, 10 June 1745, John Yeamans to the Duke of Bedford, 30 May 1745; P.R.O.N.I., Bedford Papers, T 2915/5/34, Richard Rigby to Bedford, 5 Sept. 1758.

[21] See esp. Harman Murtagh, 'Irish soldiers abroad, 1600–1800', in Thomas Bartlett and Keith Jeffery, eds, *A military history of Ireland* (Cambridge, 1996), pp. 294–314.

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also in the narrower context of our understanding of the British fiscal-military states. As contemporaries, influenced by mercantilist logic, appreciated only too well, resources that supported an enemy were resources denied to one's own state. The drain of Irish (and British) resources to sustain other states' military and naval efforts meant a diminution of the money, goods or manpower available to the British state.[22] Even the Scots Brigade in Dutch service, though often deployed alongside British troops on the Continent, came to be seen as competition. The British government prohibited recruitment by the brigade in Scotland at the start of the Seven Years' War, and local interests, represented by the Convention of the Royal Burghs, argued successfully for retention of the ban once the conflict was over.[23]

Recent writings on eighteenth-century Britain have taken a noticeable 'European turn'.[24] Perhaps we should now respond to that historiographical development by trying to Europeanize our understanding of the British situation. By this is meant not a more international approach, in the form of still more studies of the experience of other European states for comparative purposes, but a greater commitment of effort to exploring the transnational dimensions of the British fiscal-military states. British ministers and officials had no qualms about using European resources to achieve what they saw as national or state objectives. We should follow their lead and try better to understand the British fiscal-military states by looking in a more concerted way at how they were supported from beyond their boundaries.

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[22] See, for example, Christopher Hervey, *Letters from Portugal, Spain, Italy, and Germany, in the Years 1759, 1760, and 1761* (3 vols, London, 1785), i. 334, iii. 22.

[23] See Stephen Conway, 'The Scots brigade in the eighteenth century', *Northern Scotland*, 1 (2010), 30–41; and, for the eventual breakup of the brigade, Joachim Miggelbrink, 'The End of the Scots-Dutch brigade', in Steve Murdoch and Andrew Mackillop, eds, *Fighting for identity: Scottish military experience, c. 1550–1900* (Leiden, 2002).

[24] For recent examples, see Andrew C. Thompson, *Britain, Hanover, and the protestant interest, 1688–1756* (Woodbridge, 2006); Nick Harding, *Hanover and the British Empire, 1700–1837* (Woodbridge, 2007); Brendan Simms, *Three victories and a defeat: the rise and fall of the first British Empire, 1714–1782* (London, 2007); Brendan Simms and Torsten Riotte, eds., *The Hanoverian dimension in British history, 1714–1837* (Cambridge, 2007); Tony Claydon, *Europe and the making of England, 1660–1760* (Cambridge, 2007); Marie Peters, 'Early Hanoverian consciousness: Empire or Europe?', *EHR*, 122 (2007), pp. 632–68; Stephen Conway, *Britain, Ireland, and continental Europe in the eighteenth century: similarities, connections, identities* (Oxford, 2011).

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